



FUSD

FONTANA UNIFIED
SCHOOL DISTRICT



2024-25 UNAUDITED ACTUALS

Board of Education

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UNAUDITED ACTUALS EXECUTIVE SUMMARY

Following this summary are the 2024-25 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2024-25 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on September 3, 2025, Board of Education's meeting agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2025-26 Adopted Budget to the 2024-25 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2025-26 budget, estimated actual financial results for 2024-25 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2024-25)

Description	Estimated Actuals: 2024-25	Unaudited Actuals: 2024-25	Variance
	Unrestricted	Unrestricted	Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	494,202,530	494,537,434	334,904
Federal Revenue	-	-	-
State Revenue	11,858,351	12,672,725	814,374
Local Revenue	19,663,332	27,518,530	7,855,198
Total Revenues	525,724,213	534,728,689	9,004,476
EXPENDITURES			
Certificated Salaries	187,089,867	191,276,362	4,186,495
Classified Salaries	66,031,838	66,544,643	512,805
Benefits	128,913,160	129,281,406	368,246
Books and Supplies	13,626,195	13,296,683	(329,512)
Other Services & Oper. Expenses	44,776,038	46,838,190	2,062,152
Capital Outlay	543,896	402,979	(140,917)
Other Outgo 7xxx	169,511	126,023	(43,488)
Transfer of Indirect 73xx	(6,470,745)	(5,917,856)	552,889
Total Expenditures	434,679,760	441,848,430	7,168,670
Excess / (Deficiency)	91,044,453	92,880,259	1,835,806
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	19,859,618	19,802,572	(57,046)
Net Other Sources (Uses)		-	-
Contributions to Restricted	(75,722,529)	(76,299,558)	(577,029)
Total Financing Sources/Uses	(95,582,147)	(96,102,130)	(634,075)
Net Increase (Decrease)	(4,537,694)	(3,221,871)	1,315,823
FUND BALANCE, RESERVES			
Beginning Balance	205,838,098	205,838,098	-
Ending Balance	201,300,404	202,616,227	1,315,823

Restricted (Estimated Actuals vs. Unaudited Actuals – 2024-25)

Description	Estimated Actuals: 2024-25	Unaudited Actuals: 2024-25	Variance
	Restricted	Restricted	Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	56,565,504	56,650,816	85,312
State Revenue	114,314,409	111,303,583	(3,010,826)
Local Revenue	8,811,951	8,883,067	71,116
Total Revenues	179,691,864	176,837,466	(2,854,398)
EXPENDITURES			
Certificated Salaries	72,398,275	71,549,573	(848,702)
Classified Salaries	28,884,452	28,473,219	(411,233)
Benefits	69,134,723	68,149,072	(985,651)
Books and Supplies	12,869,619	11,812,882	(1,056,737)
Other Services & Oper. Expenses	58,238,661	64,699,853	6,461,192
Capital Outlay	27,400,060	20,078,421	(7,321,639)
Other Outgo 7xxx		-	-
Transfer of Indirect 73xx	5,322,023	4,838,411	(483,612)
Total Expenditures	274,247,813	269,601,431	(4,646,382)
Excess / (Deficiency)	(94,555,949)	(92,763,965)	1,791,984
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	75,722,529	76,299,558	577,029
Total Financing Sources/Uses	75,722,529	76,299,558	577,029
Net Increase (Decrease)	(18,833,420)	(16,464,407)	2,369,013
FUND BALANCE, RESERVES			
Beginning Balance	142,685,498	142,685,498	-
Ending Balance	123,852,078	126,221,091	2,369,013

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2024-25)

Description	Estimated Actuals: 2024-25			Unaudited Actuals: 2024-25			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	494,202,530	-	494,202,530	494,537,434	-	494,537,434	334,904	-	334,904
Federal Revenue	-	56,565,504	56,565,504	-	56,650,816	56,650,816	-	85,312	85,312
State Revenue	11,858,351	114,314,409	126,172,760	12,672,725	111,303,583	123,976,308	814,374	(3,010,826)	(2,196,452)
Local Revenue	19,663,332	8,811,951	28,475,283	27,518,530	8,883,067	36,401,597	7,855,198	71,116	7,926,314
Total Revenues	525,724,213	179,691,864	705,416,077	534,728,689	176,837,466	711,566,155	9,004,476	(2,854,398)	6,150,078
EXPENDITURES									
Certificated Salaries	187,089,867	72,398,275	259,488,142	191,276,362	71,549,573	262,825,935	4,186,495	(848,702)	3,337,793
Classified Salaries	66,031,838	28,884,452	94,916,290	66,544,643	28,473,219	95,017,862	512,805	(411,233)	101,572
Benefits	128,913,160	69,134,723	198,047,883	129,281,406	68,149,072	197,430,478	368,246	(985,651)	(617,405)
Books and Supplies	13,626,195	12,869,619	26,495,814	13,296,683	11,812,882	25,109,565	(329,512)	(1,056,737)	(1,386,249)
Other Services & Oper. Expenses	44,776,038	58,238,661	103,014,699	46,838,190	64,699,853	111,538,043	2,062,152	6,461,192	8,523,344
Capital Outlay	543,896	27,400,060	27,943,956	402,979	20,078,421	20,481,400	(140,917)	(7,321,639)	(7,462,556)
Other Outgo 7xxx	169,511	-	169,511	126,023	-	126,023	(43,488)	-	(43,488)
Transfer of Indirect 73xx	(6,470,745)	5,322,023	(1,148,722)	(5,917,856)	4,838,411	(1,079,445)	552,889	(483,612)	69,277
Total Expenditures	434,679,760	274,247,813	708,927,573	441,848,430	269,601,431	711,449,861	7,168,670	(4,646,382)	2,522,288
Excess / (Deficiency)	91,044,453	(94,555,949)	(3,511,496)	92,880,259	(92,763,965)	116,294	1,835,806	1,791,984	3,627,790
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	19,859,618	-	19,859,618	19,802,572	-	19,802,572	(57,046)	-	(57,046)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(75,722,529)	75,722,529	-	(76,299,558)	76,299,558	-	(577,029)	577,029	-
Total Financing Sources/Uses	(95,582,147)	75,722,529	(19,859,618)	(96,102,130)	76,299,558	(19,802,572)	(519,983)	577,029	57,046
Net Increase (Decrease)	(4,537,694)	(18,833,420)	(23,371,114)	(3,221,871)	(16,464,407)	(19,686,278)	1,315,823	2,369,013	3,684,836
FUND BALANCE, RESERVES									
Beginning Balance	205,838,098	142,685,498	348,523,596	205,838,098	142,685,498	348,523,596	-	-	-
Ending Balance	201,300,404	123,852,078	325,152,482	202,616,227	126,221,091	328,837,318	1,315,823	2,369,013	3,684,836

Combined Variance is due to:

Unrestricted = \$1.3 M

▫ **Revenue**

- Higher Fair Market Value (FMV) of cash holdings and increased Interest receipts = \$8.6M
- Increased Lottery Rates = \$.3M

▫ **Expenses**

- Personnel Costs = \$4.6M
- Transportation and Utilities = \$3M

Restricted = \$2.4 Million

▫ **Revenue**

- Various state revenues (LCFF Multiplier, CTEIG, Prop 28) below expectations = (\$2.8M)

▫ **Expenses**

- Capital Expenditures did not materialize and decreased indirect costs = (\$5.2M)

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

Fontana Unified School District
2024-25 Unaudited Actuals
Unrestricted General Fund - Fund 01

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	428,196,752	476,868,881	499,081,243	494,202,530	494,537,434	497,375,340
Federal Revenue	-	-	-	-	-	-
State Revenue	7,800,476	12,048,140	12,860,002	11,858,351	12,672,725	11,701,190
Other Local Revenue	(2,149,832)	7,137,609	22,701,337	19,663,332	27,518,530	11,502,712
Total Revenue	433,847,396	496,054,631	534,642,583	525,724,213	534,728,689	520,579,242
Expenditures						
Certificated Salaries	178,146,251	193,896,717	197,404,962	187,089,867	191,276,362	201,333,052
Classified Salaries	53,866,278	58,062,684	60,400,621	66,031,838	66,544,643	67,079,460
Employee Benefits	111,799,993	125,026,439	125,865,026	128,913,160	129,281,406	133,112,489
Books & Supplies	19,191,866	19,048,625	18,009,054	13,626,195	13,296,683	17,453,667
Contracted Services	28,436,322	34,906,254	38,322,075	44,776,038	46,838,190	50,483,241
Capital Outlay	5,393,963	1,678,041	1,009,065	543,896	402,979	837,815
Other Outgo	(2,888,095)	(4,779,112)	(4,497,090)	(6,301,234)	(5,791,833)	(10,998,501)
Total Expenditures	393,946,579	427,839,647	436,513,713	434,679,760	441,848,430	459,301,223
Other Financing Sources/Uses	(68,486,183)	(57,728,289)	(64,588,214)	(95,582,147)	(96,102,130)	(81,067,812)
Net Increase/Decrease in Fund Balance	(28,585,367)	10,486,694	33,540,656	(4,537,694)	(3,221,871)	(19,789,793)
Beginning Fund Balance	190,396,114	161,810,748	172,297,442	205,838,098	205,838,098.18	202,616,227
Net Increase/Decrease in Fund Balance	(28,585,367)	10,486,694	33,540,656	(4,537,694)	(3,221,871)	(19,789,793)
Ending Fund Balance	161,810,748	172,297,442	205,838,098	201,300,404	202,616,227	182,826,434

COMPONENTS OF JUNE 30, 2025, ENDING GENERAL FUND BALANCE

			In Millions
Unrestricted		\$ 202,616,227	202.6
	Revolving Cash	\$ 200,000	0.2
	Stores	\$ 274,976	0.3
	Prepaid Expenditures	\$ 3,362,238	3.4
	Carryover		-
	Misc	\$ 1,123,844	1.1
	Supplemental & Concentration	\$ -	-
	Commitments	\$ 78,450,000	78.5
	4% Reserve for Economic Uncertainty	\$ 29,250,222	29.3
	Assigned	\$ 89,954,948	
Restricted		\$ 126,221,094	126.2
	Carryover		-
	ELO-P	34,737,838	34.7
	Supply Chain Assistance	1,042,822	1.0
	After School Education and Safety (ASES)	-	-
	Literacy Coaches and Reading Specialists Grant Program	525,778	0.5
	Educator Effectiveness	5,687,381	5.7
	Lottery Instructional Materials	6,636,275	6.6
	AntiBias Grant	140,622	0.1
	CA Community School Planning Grant	-	-
	Special Education	5,470,271	5.5
	Arts, Music, and Instructional Materials Block Grant	11,572,382	11.6
	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,767,080	9.8
	KIT Infrastructure	1,474,602	1.5
	Child Nutrition: School Food Best Practices Apportionment	430,679	0.4
	Classified Employee PD Grant	183,647	0.2
	Dual Enrollment Opportunities	320,978	0.6
	LCFF Equity Multiplier	522,482	0.9
	A-G Grant	1,492,958	1.5
	ELO Grant	-	-
	Learning Recovery Block Grant	34,439,229	34.4
	Other Restricted State	422,161	0.4
	Ongoing & Major Maintenance Account (RRMA)	1,877,458	1.9
	Medi-Cal Billing	7,732,163	7.7
	Other Restricted Local	<u>1,744,287</u>	1.7
	Other		-
Total Reserves		\$ 328,837,321	

NET INCREASE / (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The district ended 2024-25 with a Net decrease of (\$19,686,278) of which (\$3,221,871) is Unrestricted increase and (\$16,464,407) is Restricted decrease. The 2025-26 Adopted Budget currently estimates a Net decrease of (\$48,840,264) of which (\$19,789,793) is Unrestricted and (\$29,050,471) is Restricted.

The district's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. Typically, some amount of "budget movement" is expected as not all budgeted dollars are spent or there may be situations where expenses are incurred over budget.

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The district has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Program	2024-25	2025-26
		Unaudited Actuals	Adopted Budget
2600	ELO-P	34,737,838	34,737,839
5466	Supply Chain Assistance Funds	1,042,822	992,822
6010	After School Education and Safety (ASES)	-	-
6211	Literacy Coaches and Reading Specialists Grant Program	525,778	325,878
6266	Educator Effectiveness	5,687,381	312,864
6300	Lottery Instructional Materials	6,636,275	4,183,949
6318	AnitBias Grant	140,622	140,622
6331	CA Community Schools Planning Grant	-	-
65XX	Special Education	5,470,271	6,556,125
6762	Arts, Music, and Instructional Materials Block Grant	11,572,382	8,572,382
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,767,080	5,977,215
7032	KIT Infrastructure	1,474,602	1,474,602
7033	Child Nutrition: School Food Best Practices Apportionment	430,679	430,679
7311	Classified Employee PD Grant	183,647	78,047
7339	Dual Enrollment Opportunities	320,978	320,978
7399	LCFF Equity Multiplier	522,482	502,569
7412/7413	A-G Grant	1,492,958	-
7435	Learning Recovery Block Grant	34,439,229	23,654,351
7810	Other Restricted State	422,161	422,161
8150	Ongoing & Major Maintenance Account (RRMA)	1,877,458	1,877,458
9011	Medi-Cal Billing	7,732,163	
9XXX	Other Restricted Local	1,744,287	6,904,722
	Total Restricted Balance	\$ 126,221,094	\$ 97,465,264

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2024-25 Estimated Actuals -- This represents the 2024-25 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2025-26 Budget -- This represents the 2025-26 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2024-25 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2024-25 fiscal year will be available in approximately December 2025.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

Fontana Unified School District 2024-25 Unaudited Actuals Adult Education Fund - Fund 11						
	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	745,323	768,725	873,557	884,560	893,289	747,127
State Revenue	153,258	100,337	241,432	133,490	414,913	150,476
Other Local Revenue	2,193,942	1,563,370	2,571,592	1,528,654	3,044,266	2,104,967
Total Revenue	3,092,524	2,432,431	3,686,582	2,546,704	4,352,468	3,002,570
Expenditures						
Certificated Salaries	664,622	670,902	1,339,147	1,345,287	1,580,987	1,381,583
Classified Salaries	406,882	432,092	531,934	435,771	461,874	436,564
Employee Benefits	458,651	467,305	689,050	556,378	727,591	584,294
Books & Supplies	427,306	559,379	358,173	692,504	506,445	269,442
Contracted Services	938,578	216,471	197,991	387,917	262,374	185,090
Capital Outlay	71,855	6,995	172,024	203,685	131,312	55,000
Other Outgo	59,767	59,607	71,400	93,234	92,664	125,022
Total Expenditures	3,027,661	2,412,749	3,359,719	3,714,776	3,763,246	3,036,995
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	64,863	19,682	326,863	(1,168,072)	589,222	(34,425)
Beginning Fund Balance	827,788	892,651	912,333	1,239,196	1,239,196	1,828,417
Net Increase/Decrease in Fund Balance	64,863	19,682	326,863	(1,168,072)	589,222	(34,425)
Ending Fund Balance	892,651	912,333	1,239,196	71,124	1,828,417	1,793,992

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant and are free to eligible families. The State Preschool Program is available to all eligible 3- to 4-year-olds and First Priority is given to children who will be aged 3 by December 1. Families with the lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

**Fontana Unified School District
2024-25 Unaudited Actuals
Child Development Fund - 12**

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources						
Federal Revenue	987,430	765,035	628,664	694,978	673,214	81,502
State Revenue	8,476,091	8,752,776	12,454,622	14,124,811	14,023,789	8,388,042
Other Local Revenue	696,710	677,930	965,892	1,368,234	1,536,073	1,155,074
Total Revenue	10,160,231	10,195,741	14,049,178	16,188,023	16,233,076	9,624,618
Expenditures						
Certificated Salaries	3,191,437	3,304,396	3,576,417	3,723,802	3,670,269	3,457,566
Classified Salaries	2,476,655	2,448,366	2,619,055	2,919,296	2,877,199	2,282,639
Employee Benefits	2,864,329	2,903,817	3,079,634	3,119,415	3,360,123	2,904,198
Books & Supplies	717,038	973,191	610,358	698,051	655,693	251,465
Contracted Services	287,012	224,344	221,317	330,302	268,257	217,187
Capital Outlay	(0)	(0)	(0)	3,544,208	3,337,104	-
Other Outgo	257,660	376,735	327,725	388,682	379,799	507,639
Total Expenditures	9,794,131	10,230,850	10,434,506	14,723,756	14,548,443	9,620,694
Other Financing Sources/Uses		(127,572)	-	146,656	89,610	-
Net Increase/Decrease in Fund Balance	366,100	(162,681)	3,614,672	1,610,923	1,774,243	3,924
Beginning Fund Balance	2,095,102	2,461,202	2,298,521	5,913,193	5,913,193	7,687,436
Net Increase/Decrease in Fund Balance	366,100	(162,681)	3,614,672	1,610,923	1,774,243	3,924
Ending Fund Balance	2,461,202	2,298,521	5,913,193	7,524,116	7,687,436	7,691,360

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, food and beverages sold or served to our students either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutritional education and working with parents and students on improving our services.

**Fontana Unified School District
2024-25 Unaudited Actuals
Cafeteria Special Revenue Fund - 13**

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	27,181,969	20,516,397	22,267,808	22,109,577	21,073,735	22,109,577
State Revenue	1,433,599	10,126,511	11,167,983	11,445,867	10,734,973	11,445,867
Other Local Revenue	(334,773)	455,424	1,691,601	1,436,500	2,349,021	1,436,500
Total Revenue	28,280,796	31,098,332	35,127,392	34,991,944	34,157,730	34,991,944
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	8,458,663	9,043,867	9,130,541	10,357,710	9,944,613	11,366,853
Employee Benefits	4,697,249	5,065,638	5,199,179	5,910,400	5,680,396	6,440,631
Books & Supplies	11,797,189	11,369,074	12,554,712	16,119,181	11,645,074	16,080,321
Contracted Services	367,457	101,924	121,382	987,696	415,834	1,061,520
Capital Outlay	482,741	840,603	273,432	3,818,410	192,404	3,818,410
Other Outgo	403,047	601,146	514,391	666,806	606,981	1,158,996
Total Expenditures	26,206,346	27,022,253	27,793,638	37,860,203	28,485,301	39,926,731
						-
Other Financing Sources/Uses		3,079	131	-	-	-
Net Increase/Decrease in Fund Balance	2,074,450	4,079,158	7,333,886	(2,868,259)	5,672,428	(4,934,787)
Beginning Fund Balance	24,016,144	26,090,594	30,169,752	37,503,638	37,503,638	43,176,066
Net Increase/Decrease in Fund Balance	2,074,450	4,079,158	7,333,886	(2,868,259)	5,672,428	(4,934,787)
Ending Fund Balance	26,090,594	30,169,752	37,503,638	34,635,379	43,176,066	38,241,279

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund money for general operating purposes other than for capital outlay. Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

Fontana Unified School District 2024-25 Unaudited Actuals Spec Res Other Than Cap Outlay Fund -17						
	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	(191,593)	219,649	674,965	100,000	790,357	100,000
Total Revenue	(191,593)	219,649	674,965	100,000	790,357	100,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(191,593)	219,649	674,965	100,000	790,357	100,000
Beginning Fund Balance	12,788,790	12,597,196	12,816,845	13,491,810	13,491,810	14,282,168
Net Increase/Decrease in Fund Balance	(191,593)	219,649	674,965	100,000	790,357	100,000
Ending Fund Balance	12,597,196	12,816,845	13,491,810	13,591,810	14,282,168	14,382,168

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purpose other than those for which the bonds were issued. On June 6, 2006, the district voters authorized \$275 million in General Obligation Bonds to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the district, and the County is empowered and obligated to levy ad valorem taxes upon all property within the district subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund have additional oversight from a committee, which have two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were are expended only for the purposes set forth in Measure "C".

Fontana Unified School District 2024-25 Unaudited Actuals Building Fund -21						
	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	(991,535)	1,246,771	2,970,915	2,200,000	3,410,056	1,800,000
Total Revenue	(991,535)	1,246,771	2,970,915	2,200,000	3,410,056	1,800,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	9,000	62,684	65,541	326,933	318,823	260,000
Contracted Services	1,872,513	42,361	118,962	94,262	78,762	35,000
Capital Outlay	-	10,579,855	14,233,261	10,551,584	10,629,393	34,709,023
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,881,513	10,684,901	14,417,764	10,972,779	11,026,978	35,004,023
Other Financing Sources/Uses	-	-	(370,315)	-	135,675,000	30,000,000
Net Increase/Decrease in Fund Balance	(2,873,048)	(9,438,129)	(11,817,163)	(8,772,779)	128,058,078	(3,204,023)
Beginning Fund Balance	67,671,161	64,798,113	55,359,983	43,542,820	43,542,820	171,600,898
Net Increase/Decrease in Fund Balance	(2,873,048)	(9,438,129)	(11,817,163)	(8,772,779)	128,058,078	(3,204,023)
Ending Fund Balance	64,798,113	55,359,983	43,542,820	34,770,041	171,600,898	168,396,875

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the district to provide an annual report to the public regarding the collection fee.

To help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

Fontana Unified School District 2024-25 Unaudited Actuals Capital Facilities Fund -25						
	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26
	Audited	Audited	Audited	Estimated	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	7,091,773	13,411,357	13,387,414	8,925,000	10,890,810	7,538,726
Total Revenue	7,091,773	13,411,357	13,387,414	8,925,000	10,890,810	7,538,726
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	103,207	73,411	7,450	-	-	2,000
Contracted Services	1,655,953	1,115,388	861,060	807,024	683,449	803,324
Capital Outlay	2,738,221	1,944,095	5,275,605	25,943,969	26,930,460	10,268,944
Other Outgo	-	-	-	-	-	-
Total Expenditures	4,497,381	3,132,893	6,144,115	26,750,993	27,613,910	11,074,268
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	2,594,392	10,278,464	7,243,299	(17,825,993)	(16,723,099)	(3,535,542)
Beginning Fund Balance	45,390,563	47,984,955	58,263,420	65,506,718	65,506,718.32	48,783,619
Net Increase/Decrease in Fund Balance	2,594,392	10,278,464	7,243,299	(17,825,993)	(16,723,099)	(3,535,542)
Ending Fund Balance	47,984,955	58,263,420	65,506,718	47,680,725	48,783,619	45,248,077

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grant (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public-School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding requires matching dollars from the district to be used for the cost of the project.

Fontana Unified School District 2024-25 Unaudited Actuals County School Facilities Fund -35						
	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	792,805	-	767,979	767,979	-
Other Local Revenue	(42,260)	58,110	149,087	104,772	176,841	97,875
Total Revenue	(42,260)	850,915	149,087	872,751	944,820	97,875
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	797,093	234	112,828	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	797,093	234	112,828	-	-
Other Financing Sources/Uses	-	-	-	(655,385)	(655,385)	-
Net Increase/Decrease in Fund Balance	(42,260)	53,822	148,853	104,538	289,435	97,875
Beginning Fund Balance	2,820,857	2,778,597	2,832,420	2,981,272	2,981,272	3,270,707
Net Increase/Decrease in Fund Balance	(42,260)	53,822	148,853	104,538	289,435	97,875
Ending Fund Balance	2,778,597	2,832,420	2,981,272	3,085,810	3,270,707	3,368,582

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The district maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which include construction projects and/or major equipment purchases.

On April 1, 2005, the district entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items. These revenues and related transfers will be budgeted as they are received.

**Fontana Unified School District
2024-25 Unaudited Actuals
Special Reserve Capital Project Fund -40**

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,401,502	8,748,869	11,932,669	7,426,516	14,732,811	1,007,700
Total Revenue	6,401,502	8,748,869	11,932,669	7,426,516	14,732,811	1,007,700
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	10,252	2,110	21,057	86,383	30,524	29,000
Contracted Services	114,250	127,095	337,058	234,378	214,056	131,486
Capital Outlay	3,745,117	9,608,490	4,955,543	25,817,965	19,197,799	17,110,459
Other Outgo	-	-	-	-	-	-
Total Expenditures	3,869,619	9,737,695	5,313,658	26,138,726	19,442,380	17,270,945
Other Financing Sources/Uses			-	20,368,347	20,368,347	-
Net Increase/Decrease in Fund Balance	2,531,883	(988,826)	6,619,011	1,656,137	15,658,779	(16,263,245)
Beginning Fund Balance	27,046,287	29,578,170	28,589,344	35,208,355	35,208,355	50,867,134
Net Increase/Decrease in Fund Balance	2,531,883	(988,826)	6,619,011	1,656,137	15,658,779	(16,263,245)
Ending Fund Balance	29,578,170	28,589,344	35,208,355	36,864,492	50,867,134	34,603,889

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the district under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the district is only a beneficiary, should be reported as a transfer of funds.

On April 25, 2007, the district issued \$49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through CFD resources.

On June 8, 2016, the district issued \$27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016, through September 1, 2035. The net proceeds were used to prepay a portion of the district's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the district's liabilities. The refunding decreased the district's total debt service payments by \$14,344,094 and resulted in an economic gain of \$11,756,188.

Fontana Unified School District
2024-25 Unaudited Actuals
Cash For Component Units Fund -49

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,571,383	7,109,630	8,470,520	8,668,355	8,734,312	8,488,355
Total Revenue	6,571,383	7,109,630	8,470,520	8,668,355	8,734,312	8,488,355
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	3,135			-	-	-
Contracted Services	24,382	21,139	21,975	34,750	23,200	53,000
Capital Outlay	-			13,519,648	16,013,126	11,000,000
Other Outgo	2,474,738	2,446,681	2,429,203	2,415,279	2,415,279	2,380,000
Total Expenditures	2,502,255	2,467,820	2,451,178	15,969,677	18,451,605	13,433,000
Other Financing Sources/Uses			-	(7,652,396)	(7,652,396)	-
Net Increase/Decrease in Fund Balance	4,069,128	4,641,810	6,019,342	(14,953,718)	(17,369,688)	(4,944,645)
Beginning Fund Balance	41,188,654	45,257,782	49,899,592	55,918,934	55,918,934	38,549,246
Net Increase/Decrease in Fund Balance	4,069,128	4,641,810	6,019,342	(14,953,718)	(17,369,688)	(4,944,645)
Ending Fund Balance	45,257,782	49,899,592	55,918,934	40,965,216	38,549,246	33,604,601

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes and utilized to repay the \$75 million general obligation bond that was approved by voters in 1990 and the \$275 million approved by voters in 2006.

San Bernardino County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

**Fontana Unified School District
2024-25 Unaudited Actuals
Bond Interest & Redemption Fund -51**

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	58,294	52,236	38,882	79,949	41,779	79,949
Other Local Revenue	11,882,970	12,768,547	11,683,828	12,459,950	13,281,346	12,459,950
Total Revenue	11,941,264	12,820,782	11,722,710	12,539,899	13,323,125	12,539,899
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	17,035,013	11,845,099	12,085,238	11,840,499	12,636,720	11,840,499
Total Expenditures	17,035,013	11,845,099	12,085,238	11,840,499	12,636,720	11,840,499
Other Financing Sources/Uses	-			-	7,779,304	-
Net Increase/Decrease in Fund Balance	<u>(5,093,749)</u>	<u>975,684</u>	<u>(362,528)</u>	<u>699,400</u>	<u>8,465,709</u>	<u>699,400</u>
Beginning Fund Balance	18,896,677	13,802,928	14,778,611	14,416,085	14,416,085	22,881,792
Net Increase/Decrease in Fund Balance	(5,093,749)	975,684	(362,528)	699,400	8,465,709	699,400
Ending Fund Balance	<u>13,802,928</u>	<u>14,778,611</u>	<u>14,416,085</u>	<u>15,115,485</u>	<u>22,881,792</u>	<u>23,581,192</u>

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the district determined that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate money received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

**Fontana Unified School District
2024-25 Unaudited Actuals
Self-Insurance Fund - 67**

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	5,737,658	6,485,974	4,819,381	4,571,444	5,227,321	4,571,444
Total Revenue	5,737,658	6,485,974	4,819,381	4,571,444	5,227,321	4,571,444
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	255,962	286,126	336,021	381,158	338,029	405,886
Employee Benefits	120,731	149,376	161,531	183,407	180,164	212,910
Books & Supplies	30,740	411	-	2,500	1,560	6,307
Contracted Services	8,357,360	7,838,404	2,462,250	4,136,678	3,275,821	4,132,871
Payments for IBNR and Claims	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	8,764,793	8,274,317	2,959,801	4,703,743	3,795,575	4,757,974
Other Financing Sources/Uses	3,257,553	2,802,732	(1,271,567)	(1,695,562)	(1,695,562)	-
Net Increase/Decrease in Fund Balance	230,418	1,014,389	588,014	(1,827,861)	(263,816)	(186,530)
Beginning Fund Balance	10,496,418	10,726,836	11,741,225	12,329,238	12,329,238	12,065,422
Net Increase/Decrease in Fund Balance	230,418	1,014,389	588,014	(1,827,861)	(263,816)	(186,530)
Ending Fund Balance	10,726,836	11,741,225	12,329,238	10,501,377	12,065,422	11,878,892

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the district joining Keenan & Associate's Futuris Public Entity Investment Trust as the district's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the district to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the district to this trust are accounted for in Retiree Benefit Fund 71.

This trust and its funds are not reported through the County Treasurer's Office. It is a separate process, and a committee was established to provide oversight of the funds. The official title of the committee is the Retirement Board of Authority (RBOA).

On August 29, 2018, the Board of Education approved the district joining PARS Pension Stabilization Trust as the district's irrevocable trust for pension obligation benefits. Irrevocable contributions from the district to this trust are accounted for in the Pension Trust Fund, Fund 72 but all financial activity is reflected in the Retiree Benefit Fund 71, along with the post-retirement benefit trust financial results.

This trust and its funds are also not reported through the County Treasurer's Office. It is a separate process, and a committee was established to provide oversight of the funds. The official title of the committee is the Pension Rate Stabilization Program Committee (PRSPC).

Fontana Unified School District
2024-25 Unaudited Actuals
Retiree Benefit Fund -71

	2021-22 Audited Actuals	2022-23 Audited Actuals	2023-24 Audited Actuals	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget*
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	(11,145,680)	16,442,231	18,910,177	3,388,668	19,298,834	3,388,660
Total Revenue	(11,145,680)	16,442,231	18,910,177	3,388,668	19,298,834	3,388,660
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	449,387	431,287	501,714	350,000	531,111	350,000
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	449,387	431,287	501,714	350,000	531,111	350,000
Other Financing Sources/Uses	15,500,000		-	-	-	-
Net Increase/Decrease in Fund Balance	<u>3,904,934</u>	<u>16,010,945</u>	<u>18,408,463</u>	<u>3,038,668</u>	<u>18,767,723</u>	<u>3,038,660</u>
Beginning Fund Balance	102,430,071	106,335,004	122,345,949	140,754,412	140,754,412	159,522,136
Net Increase/Decrease in Fund Balance	3,904,934	16,010,945	18,408,463	3,038,668	18,767,723	3,038,660
Ending Fund Balance	<u>106,335,004</u>	<u>122,345,949</u>	<u>140,754,412</u>	<u>143,793,080</u>	<u>159,522,136</u>	<u>162,560,796</u>

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.02%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$296,187,296.93
	Appropriations Subject to Limit	\$296,187,296.93
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.41%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: _____

Title: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Jennifer Kirk

Name
Business Service Advisor

Title
909-358-5741

Telephone
Jennifer.Wheelless@SBCSS.net

E-mail Address

For School District:

Jonathan Dunn

Name
Executive Director, Fiscal Services

Title
909-357-5000

Telephone
Jonathan.Dunn@FUSD.net

E-mail Address

G = General Ledger Data; S = Supplemental Data

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

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	494,537,434.04	0.00	494,537,434.04	497,375,340.00	0.00	497,375,340.00	0.6%
2) Federal Revenue		8100-8299	0.00	56,650,816.04	56,650,816.04	0.00	31,844,032.00	31,844,032.00	-43.8%
3) Other State Revenue		8300-8599	12,672,725.19	111,303,583.31	123,976,308.50	11,701,190.00	112,509,811.00	124,211,001.00	0.2%
4) Other Local Revenue		8600-8799	27,518,530.14	8,883,067.28	36,401,597.42	11,502,712.00	6,160,731.00	17,663,443.00	-51.5%
5) TOTAL, REVENUES			534,728,689.37	176,837,466.63	711,566,156.00	520,579,242.00	150,514,574.00	671,093,816.00	-5.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	191,276,361.54	71,549,573.20	262,825,934.74	201,333,052.00	58,797,638.00	260,130,690.00	-1.0%
2) Classified Salaries		2000-2999	66,544,643.22	28,473,219.29	95,017,862.51	67,079,460.00	30,255,174.00	97,334,634.00	2.4%
3) Employee Benefits		3000-3999	129,281,406.06	68,149,071.83	197,430,477.89	133,112,489.00	71,283,411.00	204,395,900.00	3.5%
4) Books and Supplies		4000-4999	13,296,683.09	11,812,881.99	25,109,565.08	17,404,428.00	18,856,063.00	36,260,491.00	44.4%
5) Services and Other Operating Expenditures		5000-5999	46,838,190.46	64,699,852.58	111,538,043.04	47,449,954.00	65,692,682.00	113,142,636.00	1.4%
6) Capital Outlay		6000-6999	402,978.95	20,078,421.02	20,481,399.97	3,835,904.00	6,387,809.00	10,223,713.00	-50.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	126,023.00	0.00	126,023.00	140,000.00	0.00	140,000.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,917,855.52)	4,838,411.37	(1,079,444.15)	(11,138,501.00)	9,346,844.00	(1,791,657.00)	66.0%
9) TOTAL, EXPENDITURES			441,848,430.80	269,601,431.28	711,449,862.08	459,216,786.00	260,619,621.00	719,836,407.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			92,880,258.57	(92,763,964.65)	116,293.92	61,362,456.00	(110,105,047.00)	(48,742,591.00)	-42,013.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,802,572.06	0.00	19,802,572.06	0.00	0.00	0.00	-100.0%
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	(76,299,557.57)	76,299,557.57	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,102,129.63)	76,299,557.57	(19,802,572.06)	(81,067,812.00)	81,067,812.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,221,871.06)	(16,464,407.08)	(19,686,278.14)	(19,705,356.00)	(29,037,235.00)	(48,742,591.00)	147.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	205,838,097.75	142,685,498.04	348,523,595.79	202,616,226.69	126,221,090.96	328,837,317.65	-5.6%
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)			205,838,097.75	142,685,498.04	348,523,595.79	202,616,226.69	126,221,090.96	328,837,317.65	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,838,097.75	142,685,498.04	348,523,595.79	202,616,226.69	126,221,090.96	328,837,317.65	-5.6%
2) Ending Balance, June 30 (E + F1e)			202,616,226.69	126,221,090.96	328,837,317.65	182,910,870.69	97,183,855.96	280,094,726.65	-14.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	274,975.85	0.00	274,975.85	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	3,362,237.74	0.00	3,362,237.74	0.00	0.00	0.00	-100.0%
All Others		9719	1,123,844.00	0.00	1,123,844.00	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	126,221,095.40	126,221,095.40	0.00	97,478,500.36	97,478,500.36	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	78,450,000.00	0.00	78,450,000.00	78,450,000.00	0.00	78,450,000.00	0.0%
Lost of Federal Funding	0000	9760	73,450,000.00		73,450,000.00			0.00	
AB218 Actuarial Projections	0000	9760	5,000,000.00		5,000,000.00			0.00	
Loss of Federal Funding	0000	9760			0.00	73,450,000.00		73,450,000.00	
AB218 Actuarial Projections	0000	9760			0.00	5,000,000.00		5,000,000.00	
d) Assigned									
Other Assignments		9780	89,954,947.10	0.00	89,954,947.10	75,663,507.69	0.00	75,663,507.69	-15.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	29,250,222.00	0.00	29,250,222.00	28,797,363.00	0.00	28,797,363.00	-1.5%
Unassigned/Unappropriated Amount		9790	0.00	(4.44)	(4.44)	0.00	(294,644.40)	(294,644.40)	6,636,035.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	253,126,126.66	148,468,337.03	401,594,463.69				
1) Fair Value Adjustment to Cash in County Treasury		9111	2,685,258.00	0.00	2,685,258.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	200,000.00	0.00	200,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
3) Accounts Receivable		9200	7,514,247.92	11,695,751.22	19,209,999.14				
4) Due from Grantor Government		9290	618,846.45	1,549,643.50	2,168,489.95				
5) Due from Other Funds		9310	4,633,769.71	492,801.75	5,126,571.46				
6) Stores		9320	274,975.85	0.00	274,975.85				
7) Prepaid Expenditures		9330	3,362,237.74	0.00	3,362,237.74				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			272,415,462.33	162,206,533.50	434,621,995.83				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	62,164,143.09	26,653,001.63	88,817,144.72				
2) Due to Grantor Governments		9590	3,234,479.00	553,213.00	3,787,692.00				
3) Due to Other Funds		9610	4,400,613.55	6,505,207.95	10,905,821.50				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,274,019.96	2,274,019.96				
6) TOTAL, LIABILITIES			69,799,235.64	35,985,442.54	105,784,678.18				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			202,616,226.69	126,221,090.96	328,837,317.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	300,116,265.00	0.00	300,116,265.00	369,565,416.00	0.00	369,565,416.00	23.1%
Education Protection Account State Aid - Current Year		8012	114,170,868.00	0.00	114,170,868.00	60,925,921.00	0.00	60,925,921.00	-46.6%
State Aid - Prior Years		8019	129,914.00	0.00	129,914.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	161,734.07	0.00	161,734.07	152,116.00	0.00	152,116.00	-5.9%
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	26,902,227.14	0.00	26,902,227.14	27,113,395.00	0.00	27,113,395.00	0.8%
Unsecured Roll Taxes		8042	1,336,210.04	0.00	1,336,210.04	1,007,532.00	0.00	1,007,532.00	-24.6%
Prior Years' Taxes		8043	260,374.16	0.00	260,374.16	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,719,188.36	0.00	1,719,188.36	2,541,836.00	0.00	2,541,836.00	47.9%
Education Revenue Augmentation Fund (ERAF)		8045	(8,069,467.16)	0.00	(8,069,467.16)	(8,069,467.00)	0.00	(8,069,467.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	58,205,587.22	0.00	58,205,587.22	44,612,672.00	0.00	44,612,672.00	-23.4%
Penalties and Interest from Delinquent Taxes		8048	72,561.21	0.00	72,561.21	0.00	0.00	0.00	-100.0%
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			495,005,462.04	0.00	495,005,462.04	497,849,421.00	0.00	497,849,421.00	0.6%
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	(468,028.00)	0.00	(468,028.00)	(474,081.00)	0.00	(474,081.00)	1.3%
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			494,537,434.04	0.00	494,537,434.04	497,375,340.00	0.00	497,375,340.00	0.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,335,105.00	7,335,105.00	0.00	7,335,105.00	7,335,105.00	0.0%
Special Education Discretionary Grants		8182	0.00	703,921.00	703,921.00	0.00	703,921.00	703,921.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		17,654,370.12	17,654,370.12		21,130,594.00	21,130,594.00	19.7%
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		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		15,138.34	15,138.34		89,480.00	89,480.00	491.1%
Title III, English Learner Program	4203	8290		1,701,675.04	1,701,675.04		1,720,052.00	1,720,052.00	1.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		377,735.99	377,735.99		375,884.00	375,884.00	-0.5%
All Other Federal Revenue	All Other	8290	0.00	28,862,870.55	28,862,870.55	0.00	488,996.00	488,996.00	-98.3%
TOTAL, FEDERAL REVENUE			0.00	56,650,816.04	56,650,816.04	0.00	31,844,032.00	31,844,032.00	-43.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		31,127,370.00	31,127,370.00		31,253,677.00	31,253,677.00	0.4%
Prior Years	6500	8319		(123,232.00)	(123,232.00)		0.00	0.00	-100.0%
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	1,567,424.00	0.00	1,567,424.00	1,566,975.00	0.00	1,566,975.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,418,029.85	3,056,404.21	9,474,434.06	5,934,215.00	2,547,674.00	8,481,889.00	-10.5%
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		34,737,837.96	34,737,837.96		34,847,993.00	34,847,993.00	0.3%
After School Education and Safety (ASES)	6010	8590		5,234,315.12	5,234,315.12		5,337,223.00	5,337,223.00	2.0%
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		1,712,055.09	1,712,055.09		1,500,000.00	1,500,000.00	-12.4%
Arts and Music in Schools (Prop 28)	6770	8590		5,793,384.00	5,793,384.00		6,040,285.00	6,040,285.00	4.3%
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	4,687,271.34	29,765,448.93	34,452,720.27	4,200,000.00	30,982,959.00	35,182,959.00	2.1%
TOTAL, OTHER STATE REVENUE			12,672,725.19	111,303,583.31	123,976,308.50	11,701,190.00	112,509,811.00	124,211,001.00	0.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	93,426.33	0.00	93,426.33	40,000.00	0.00	40,000.00	-57.2%
Interest		8660	16,274,675.92	23,596.08	16,298,272.00	10,000,000.00	0.00	10,000,000.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,993,153.00	0.00	5,993,153.00	0.00	0.00	0.00	-100.0%
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%

DescriptionResource CodesObject Codes			2024-25 Unaudited 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)	
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	41,500.50	0.00	41,500.50	36,000.00	0.00	36,000.00	-13.3%
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	5,115,774.39	8,859,471.20	13,975,245.59	1,426,712.00	6,160,731.00	7,587,443.00	-45.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,518,530.14	8,883,067.28	36,401,597.42	11,502,712.00	6,160,731.00	17,663,443.00	-51.5%
TOTAL, REVENUES			534,728,689.37	176,837,466.63	711,566,156.00	520,579,242.00	150,514,574.00	671,093,816.00	-5.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	149,775,242.11	61,440,529.71	211,215,771.82	160,104,197.00	47,583,433.00	207,687,630.00	-1.7%
Certificated Pupil Support Salaries		1200	13,840,744.59	2,085,974.45	15,926,719.04	13,931,140.00	1,947,201.00	15,878,341.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	22,031,321.39	2,899,993.54	24,931,314.93	23,041,878.00	3,181,805.00	26,223,683.00	5.2%
Other Certificated Salaries		1900	5,629,053.45	5,123,075.50	10,752,128.95	4,255,837.00	6,085,199.00	10,341,036.00	-3.8%
TOTAL, CERTIFICATED SALARIES			191,276,361.54	71,549,573.20	262,825,934.74	201,333,052.00	58,797,638.00	260,130,690.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,309,407.41	14,769,470.17	23,078,877.58	5,320,658.00	17,477,600.00	22,798,258.00	-1.2%
Classified Support Salaries		2200	24,973,493.98	10,044,461.99	35,017,955.97	26,783,474.00	8,944,133.00	35,727,607.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	4,780,243.37	1,156,227.18	5,936,470.55	4,902,078.00	1,184,501.00	6,086,579.00	2.5%
Clerical, Technical and Office Salaries		2400	21,422,350.61	1,675,136.50	23,097,487.11	21,661,167.00	1,918,682.00	23,579,849.00	2.1%
Other Classified Salaries		2900	7,059,147.85	827,923.45	7,887,071.30	8,412,083.00	730,258.00	9,142,341.00	15.9%
TOTAL, CLASSIFIED SALARIES			66,544,643.22	28,473,219.29	95,017,862.51	67,079,460.00	30,255,174.00	97,334,634.00	2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,677,165.08	36,009,289.30	70,686,454.38	37,382,996.00	35,492,406.00	72,875,402.00	3.1%
PERS		3201-3202	16,365,599.84	7,619,019.70	23,984,619.54	15,837,777.00	8,283,030.00	24,120,807.00	0.6%
OASDI/Medicare/Alternative		3301-3302	7,795,164.75	3,283,318.33	11,078,483.08	8,147,450.00	3,300,402.00	11,447,852.00	3.3%
Health and Welfare Benefits		3401-3402	52,605,430.37	19,989,751.18	72,595,181.55	53,103,055.00	23,101,015.00	76,204,070.00	5.0%
Unemployment Insurance		3501-3502	126,872.30	49,975.32	176,847.62	133,535.00	47,857.00	181,392.00	2.6%
Workers' Compensation		3601-3602	3,100,614.66	1,197,718.00	4,298,332.66	3,502,324.00	1,058,701.00	4,561,025.00	6.1%
OPEB, Allocated		3701-3702	14,295,393.58	0.00	14,295,393.58	15,005,352.00	0.00	15,005,352.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	315,165.48	0.00	315,165.48	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			129,281,406.06	68,149,071.83	197,430,477.89	133,112,489.00	71,283,411.00	204,395,900.00	3.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	111,937.00	1,337,098.03	1,449,035.03	1,041,279.00	5,000,000.00	6,041,279.00	316.9%
Books and Other Reference Materials		4200	200,602.79	585,935.35	786,538.14	84,670.00	476,622.00	561,292.00	-28.6%
Materials and Supplies		4300	5,491,378.57	7,083,046.16	12,574,424.73	7,580,673.00	10,753,657.00	18,334,330.00	45.8%
Noncapitalized Equipment		4400	7,492,764.73	2,379,094.88	9,871,859.61	8,697,806.00	2,575,784.00	11,273,590.00	14.2%
Food		4700	0.00	427,707.57	427,707.57	0.00	50,000.00	50,000.00	-88.3%
TOTAL, BOOKS AND SUPPLIES			13,296,683.09	11,812,881.99	25,109,565.08	17,404,428.00	18,856,063.00	36,260,491.00	44.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,821,115.86	23,375,257.09	30,196,372.95	7,782,500.00	19,123,935.00	26,906,435.00	-10.9%
Travel and Conferences		5200	845,445.87	1,364,666.29	2,210,112.16	797,309.00	1,776,046.00	2,573,355.00	16.4%
Dues and Memberships		5300	196,460.67	20,705.43	217,166.10	139,045.00	12,205.00	151,250.00	-30.4%
Insurance	5400 - 5450		4,190,464.61	0.00	4,190,464.61	4,233,939.00	0.00	4,233,939.00	1.0%
Operations and Housekeeping Services		5500	14,202,369.57	257,393.96	14,459,763.53	10,359,213.00	804,000.00	11,163,213.00	-22.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,051,789.58	3,615,969.06	6,667,758.64	2,619,117.00	2,534,398.00	5,153,515.00	-22.7%
Transfers of Direct Costs		5710	(500,958.28)	500,958.28	0.00	(460,159.00)	460,159.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(299,926.92)	40,304.15	(259,622.77)	(290,820.00)	61,200.00	(229,620.00)	-11.6%

DescriptionResource CodesObject Codes			2024-25 Unaudited 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)	
Professional/Consulting Services and Operating Expenditures		5800	17,512,747.86	35,440,648.58	52,953,396.44	21,426,556.00	40,919,529.00	62,346,085.00	17.7%
Communications		5900	818,681.64	83,949.74	902,631.38	843,254.00	1,210.00	844,464.00	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,838,190.46	64,699,852.58	111,538,043.04	47,449,954.00	65,692,682.00	113,142,636.00	1.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,629.62	897,989.69	912,619.31	3,000,000.00	441,938.00	3,441,938.00	277.1%
Buildings and Improvements of Buildings		6200	250,226.33	10,551,580.93	10,801,807.26	313,625.00	2,838,644.00	3,152,269.00	-70.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	138,123.00	2,739,493.71	2,877,616.71	465,235.00	2,988,518.00	3,453,753.00	20.0%
Equipment Replacement		6500	0.00	5,889,356.69	5,889,356.69	57,044.00	118,709.00	175,753.00	-97.0%
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			402,978.95	20,078,421.02	20,481,399.97	3,835,904.00	6,387,809.00	10,223,713.00	-50.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,002.00	0.00	20,002.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	106,021.00	0.00	106,021.00	140,000.00	0.00	140,000.00	32.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			126,023.00	0.00	126,023.00	140,000.00	0.00	140,000.00	11.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,838,411.37)	4,838,411.37	0.00	(9,346,844.00)	9,346,844.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,079,444.15)	0.00	(1,079,444.15)	(1,791,657.00)	0.00	(1,791,657.00)	66.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,917,855.52)	4,838,411.37	(1,079,444.15)	(11,138,501.00)	9,346,844.00	(1,791,657.00)	66.0%
TOTAL, EXPENDITURES			441,848,430.80	269,601,431.28	711,449,862.08	459,216,786.00	260,619,621.00	719,836,407.00	1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	89,610.06	0.00	89,610.06	0.00	0.00	0.00	-100.0%
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	19,712,962.00	0.00	19,712,962.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,802,572.06	0.00	19,802,572.06	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(76,056,917.57)	76,056,917.57	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(242,640.00)	242,640.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(76,299,557.57)	76,299,557.57	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(96,102,129.63)	76,299,557.57	(19,802,572.06)	(81,067,812.00)	81,067,812.00	0.00	-100.0%

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	494,537,434.04	0.00	494,537,434.04	497,375,340.00	0.00	497,375,340.00	0.6%
2) Federal Revenue		8100-8299	0.00	56,650,816.04	56,650,816.04	0.00	31,844,032.00	31,844,032.00	-43.8%
3) Other State Revenue		8300-8599	12,672,725.19	111,303,583.31	123,976,308.50	11,701,190.00	112,509,811.00	124,211,001.00	0.2%
4) Other Local Revenue		8600-8799	27,518,530.14	8,883,067.28	36,401,597.42	11,502,712.00	6,160,731.00	17,663,443.00	-51.5%
5) TOTAL, REVENUES			534,728,689.37	176,837,466.63	711,566,156.00	520,579,242.00	150,514,574.00	671,093,816.00	-5.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		260,701,332.11	187,678,321.61	448,379,653.72	270,104,943.00	179,080,458.00	449,185,401.00	0.2%
2) Instruction - Related Services	2000-2999		61,401,630.70	19,618,794.47	81,020,425.17	70,148,516.00	28,198,700.00	98,347,216.00	21.4%
3) Pupil Services	3000-3999		44,304,150.67	12,522,372.63	56,826,523.30	47,520,583.00	11,824,058.00	59,344,641.00	4.4%
4) Ancillary Services	4000-4999		119,490.88	1,527.50	121,018.38	1,080.00	1,365.00	2,445.00	-98.0%
5) Community Services	5000-5999		12,259.87	0.00	12,259.87	22,450.00	0.00	22,450.00	83.1%
6) Enterprise	6000-6999		31,829.82	0.00	31,829.82	29,683.00	0.00	29,683.00	-6.7%
7) General Administration	7000-7999		26,579,097.76	6,495,397.90	33,074,495.66	21,512,614.00	12,552,385.00	34,064,999.00	3.0%
8) Plant Services	8000-8999		48,572,615.99	43,285,017.17	91,857,633.16	49,736,917.00	28,962,655.00	78,699,572.00	-14.3%
9) Other Outgo	9000-9999	Except 7600-7699	126,023.00	0.00	126,023.00	140,000.00	0.00	140,000.00	11.1%
10) TOTAL, EXPENDITURES			441,848,430.80	269,601,431.28	711,449,862.08	459,216,786.00	260,619,621.00	719,836,407.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			92,880,258.57	(92,763,964.65)	116,293.92	61,362,456.00	(110,105,047.00)	(48,742,591.00)	-42.013.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		19,802,572.06	0.00	19,802,572.06	0.00	0.00	0.00	-100.0%
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		(76,299,557.57)	76,299,557.57	0.00	(81,067,812.00)	81,067,812.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,102,129.63)	76,299,557.57	(19,802,572.06)	(81,067,812.00)	81,067,812.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,221,871.06)	(16,464,407.08)	(19,686,278.14)	(19,705,356.00)	(29,037,235.00)	(48,742,591.00)	147.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		205,838,097.75	142,685,498.04	348,523,595.79	202,616,226.69	126,221,090.96	328,837,317.65	-5.6%
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)			205,838,097.75	142,685,498.04	348,523,595.79	202,616,226.69	126,221,090.96	328,837,317.65	-5.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,838,097.75	142,685,498.04	348,523,595.79	202,616,226.69	126,221,090.96	328,837,317.65	-5.6%
2) Ending Balance, June 30 (E + F1e)			202,616,226.69	126,221,090.96	328,837,317.65	182,910,870.69	97,183,855.96	280,094,726.65	-14.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		274,975.85	0.00	274,975.85	0.00	0.00	0.00	-100.0%
Prepaid Items	9713		3,362,237.74	0.00	3,362,237.74	0.00	0.00	0.00	-100.0%
All Others	9719		1,123,844.00	0.00	1,123,844.00	0.00	0.00	0.00	-100.0%
b) Restricted	9740		0.00	126,221,095.40	126,221,095.40	0.00	97,478,500.36	97,478,500.36	-22.8%
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		78,450,000.00	0.00	78,450,000.00	78,450,000.00	0.00	78,450,000.00	0.0%
Lost of Federal Funding	0000	9760	73,450,000.00		73,450,000.00			0.00	
AB218 Actuarial Projections	0000	9760	5,000,000.00		5,000,000.00			0.00	
Loss of Federal Funding	0000	9760			0.00	73,450,000.00		73,450,000.00	
AB218 Actuarial Projections	0000	9760			0.00	5,000,000.00		5,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		89,954,947.10	0.00	89,954,947.10	75,663,507.69	0.00	75,663,507.69	-15.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		29,250,222.00	0.00	29,250,222.00	28,797,363.00	0.00	28,797,363.00	-1.5%
Unassigned/Unappropriated Amount	9790		0.00	(4.44)	(4.44)	0.00	(294,644.40)	(294,644.40)	6,636,035.1%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	34,737,838.59	34,737,838.59
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,042,821.76	992,821.76
6010	After School Education and Safety (ASES)	1.00	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	525,778.03	325,878.03
6266	Educator Effectiveness, FY 2021-22	5,687,380.92	312,863.92
6300	Lottery : Instructional Materials	6,636,274.95	4,183,948.95
6318	Antibias Education Grant	140,621.74	140,621.74
6331	CA Community Schools Partnership Act - Planning Grant	0.00	1.00
6547	Special Education Early Intervention Preschool Grant	5,470,271.47	6,556,125.47
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,572,381.59	8,572,381.59
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,767,080.21	5,990,451.21
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,474,601.95	1,474,601.95
7033	Child Nutrition: School Food Best Practices Apportionment	430,679.27	430,679.27
7311	Classified School Employee Professional Development Block Grant	183,647.38	78,047.38
7339	Dual Enrollment Opportunities	320,977.82	320,977.82
7399	LCFF Equity Multiplier	522,482.27	502,569.27
7412	A-G Access/Success Grant	680,147.43	0.00
7413	A-G Learning Loss Mitigation Grant	812,810.61	0.00
7435	Learning Recovery Emergency Block Grant	34,439,229.48	23,654,351.48
7810	Other Restricted State	422,160.77	422,160.77
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,877,458.21	1,877,458.21
9010	Other Restricted Local	9,476,449.95	6,904,721.95
Total, Restricted Balance		126,221,095.40	97,478,500.36

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,544,118.21	0.00	-100.0%
5) TOTAL, REVENUES			4,544,118.21	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,328,179.87	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			4,328,179.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,938.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,938.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,424,793.55	2,640,731.89	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,424,793.55	2,640,731.89	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,424,793.55	2,640,731.89	8.9%
2) Ending Balance, June 30 (E + F1e)			2,640,731.89	2,640,731.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,500.10	0.00	-100.0%
Stores		9712	134,399.54	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,485,832.25	2,640,731.89	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,485,832.25		
c) in Revolving Cash Account		9130	20,500.10		
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	134,399.54		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,640,731.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,640,731.89		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,544,118.21	0.00	-100.0%
TOTAL, REVENUES			4,544,118.21	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,328,179.87	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,328,179.87	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,328,179.87	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,544,118.21	0.00	-100.0%
5) TOTAL, REVENUES			4,544,118.21	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,328,179.87	0.00	-100.0%
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			4,328,179.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,938.34	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,938.34	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,424,793.55	2,640,731.89	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,424,793.55	2,640,731.89	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,424,793.55	2,640,731.89	8.9%
2) Ending Balance, June 30 (E + F1e)			2,640,731.89	2,640,731.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,500.10	0.00	-100.0%
Stores		9712	134,399.54	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,485,832.25	2,640,731.89	6.2%
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 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	2,485,832.25	2,640,731.89
Total, Restricted Balance		2,485,832.25	2,640,731.89

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	893,289.00	747,127.00	-16.4%
3) Other State Revenue		8300-8599	414,913.00	150,476.00	-63.7%
4) Other Local Revenue		8600-8799	3,044,265.78	2,104,967.00	-30.9%
5) TOTAL, REVENUES			4,352,467.78	3,002,570.00	-31.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,580,987.48	1,381,583.00	-12.6%
2) Classified Salaries		2000-2999	461,873.93	436,564.00	-5.5%
3) Employee Benefits		3000-3999	727,590.69	584,294.00	-19.7%
4) Books and Supplies		4000-4999	506,444.77	269,442.00	-46.8%
5) Services and Other Operating Expenditures		5000-5999	262,373.67	185,090.00	-29.5%
6) Capital Outlay		6000-6999	131,311.63	55,000.00	-58.1%
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	92,663.94	125,022.00	34.9%
9) TOTAL, EXPENDITURES			3,763,246.11	3,036,995.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			589,221.67	(34,425.00)	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589,221.67	(34,425.00)	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,196.07	1,828,417.74	47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,196.07	1,828,417.74	47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,196.07	1,828,417.74	47.5%
2) Ending Balance, June 30 (E + F1e)			1,828,417.74	1,793,992.74	-1.9%
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	1,728,771.99	1,694,346.99	-2.0%
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	99,645.75	99,645.75	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	576,898.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,857.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,587,560.54		
4) Due from Grantor Government		9290	202,396.01		
5) Due from Other Funds		9310	14,508.80		
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			2,385,220.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	334,208.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	222,594.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			556,802.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,828,417.74		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	70,236.00	47,127.00	-32.9%
All Other Federal Revenue	All Other	8290	823,053.00	700,000.00	-15.0%
TOTAL, FEDERAL REVENUE			893,289.00	747,127.00	-16.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	414,913.00	150,476.00	-63.7%
TOTAL, OTHER STATE REVENUE			414,913.00	150,476.00	-63.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,123.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,825.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	7,309.90	2,000.00	-72.6%
Interagency Services		8677	2,974,007.00	2,102,967.00	-29.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,044,265.78	2,104,967.00	-30.9%
TOTAL, REVENUES			4,352,467.78	3,002,570.00	-31.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,150,202.92	871,454.00	-24.2%
Certificated Pupil Support Salaries		1200	1,297.53	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	346,807.29	316,345.00	-8.8%
Other Certificated Salaries		1900	82,679.74	193,784.00	134.4%
TOTAL, CERTIFICATED SALARIES			1,580,987.48	1,381,583.00	-12.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	74,921.55	62,215.00	-17.0%
Classified Support Salaries		2200	30,722.49	31,687.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	354,960.82	342,662.00	-3.5%
Other Classified Salaries		2900	1,269.07	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			461,873.93	436,564.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	405,870.98	263,882.00	-35.0%
PERS		3201-3202	98,473.05	103,447.00	5.1%
OASDI/Medicare/Alternative		3301-3302	56,145.10	52,191.00	-7.0%
Health and Welfare Benefits		3401-3402	141,556.62	142,049.00	0.3%
Unemployment Insurance		3501-3502	1,021.45	910.00	-10.9%
Workers' Compensation		3601-3602	24,523.49	21,815.00	-11.0%
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			727,590.69	584,294.00	-19.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	82,375.28	50,781.00	-38.4%
Books and Other Reference Materials		4200	10,171.24	9,020.00	-11.3%
Materials and Supplies		4300	173,439.72	126,241.00	-27.2%
Noncapitalized Equipment		4400	240,458.53	83,400.00	-65.3%
TOTAL, BOOKS AND SUPPLIES			506,444.77	269,442.00	-46.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	42,730.97	24,465.00	-42.7%
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	845.30	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	85,398.34	46,600.00	-45.4%
Professional/Consulting Services and Operating Expenditures		5800	133,399.06	114,025.00	-14.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,373.67	185,090.00	-29.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,724.01	0.00	-100.0%
Equipment		6400	105,587.62	55,000.00	-47.9%
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			131,311.63	55,000.00	-58.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	92,663.94	125,022.00	34.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,663.94	125,022.00	34.9%
TOTAL, EXPENDITURES			3,763,246.11	3,036,995.00	-19.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	893,289.00	747,127.00	-16.4%
3) Other State Revenue		8300-8599	414,913.00	150,476.00	-63.7%
4) Other Local Revenue		8600-8799	3,044,265.78	2,104,967.00	-30.9%
5) TOTAL, REVENUES			4,352,467.78	3,002,570.00	-31.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,140,418.86	1,585,560.00	-25.9%
2) Instruction - Related Services	2000-2999		1,349,050.67	1,228,411.00	-8.9%
3) Pupil Services	3000-3999		1,698.40	0.00	-100.0%
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		92,663.94	125,022.00	34.9%
8) Plant Services	8000-8999		179,414.24	98,002.00	-45.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,763,246.11	3,036,995.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			589,221.67	(34,425.00)	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589,221.67	(34,425.00)	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,196.07	1,828,417.74	47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,196.07	1,828,417.74	47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,196.07	1,828,417.74	47.5%
2) Ending Balance, June 30 (E + F1e)			1,828,417.74	1,793,992.74	-1.9%
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	1,728,771.99	1,694,346.99	-2.0%
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	99,645.75	99,645.75	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	282,964.04	282,964.04
6391	Adult Education Program	1,445,807.95	1,411,382.95
Total, Restricted Balance		1,728,771.99	1,694,346.99

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	673,213.54	81,502.00	-87.9%
3) Other State Revenue		8300-8599	14,023,789.25	8,388,042.00	-40.2%
4) Other Local Revenue		8600-8799	1,536,073.19	1,155,074.00	-24.8%
5) TOTAL, REVENUES			16,233,075.98	9,624,618.00	-40.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,670,268.52	3,457,566.00	-5.8%
2) Classified Salaries		2000-2999	2,877,199.18	2,282,639.00	-20.7%
3) Employee Benefits		3000-3999	3,360,122.76	2,904,198.00	-13.6%
4) Books and Supplies		4000-4999	655,692.82	251,465.00	-61.6%
5) Services and Other Operating Expenditures		5000-5999	268,256.73	217,187.00	-19.0%
6) Capital Outlay		6000-6999	3,337,103.53	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	379,799.40	507,639.00	33.7%
9) TOTAL, EXPENDITURES			14,548,442.94	9,620,694.00	-33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,684,633.04	3,924.00	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	89,610.06	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,610.06	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,774,243.10	3,924.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,913,192.61	7,687,435.71	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,913,192.61	7,687,435.71	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,913,192.61	7,687,435.71	30.0%
2) Ending Balance, June 30 (E + F1e)			7,687,435.71	7,691,359.71	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,951,367.00	6,760,854.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	736,068.71	930,505.71	26.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,912,077.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	66,277.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111,640.54		
4) Due from Grantor Government		9290	3,352,859.83		
5) Due from Other Funds		9310	89,610.06		
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			13,532,464.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,826,181.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,583,201.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	435,645.98		
6) TOTAL, LIABILITIES			5,845,028.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,687,435.71		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	389,015.29	0.00	-100.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	284,198.25	81,502.00	-71.3%
TOTAL, FEDERAL REVENUE			673,213.54	81,502.00	-87.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	12,193,638.00	8,345,542.00	-31.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,830,151.25	42,500.00	-97.7%
TOTAL, OTHER STATE REVENUE			14,023,789.25	8,388,042.00	-40.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	439,371.71	320,000.00	-27.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	132,752.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	963,949.48	835,074.00	-13.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,536,073.19	1,155,074.00	-24.8%
TOTAL, REVENUES			16,233,075.98	9,624,618.00	-40.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,526,514.01	2,312,090.00	-8.5%
Certificated Pupil Support Salaries		1200	223,806.93	223,939.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	550,670.99	557,575.00	1.3%
Other Certificated Salaries		1900	369,276.59	363,962.00	-1.4%
TOTAL, CERTIFICATED SALARIES			3,670,268.52	3,457,566.00	-5.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,372,407.90	1,051,882.00	-23.4%
Classified Support Salaries		2200	153,023.39	120,844.00	-21.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	433,518.63	383,692.00	-11.5%
Other Classified Salaries		2900	918,249.26	726,221.00	-20.9%
TOTAL, CLASSIFIED SALARIES			2,877,199.18	2,282,639.00	-20.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	887,276.40	578,258.00	-34.8%
PERS		3201-3202	735,482.72	614,570.00	-16.4%
OASDI/Medicare/Alternative		3301-3302	283,015.79	241,123.00	-14.8%
Health and Welfare Benefits		3401-3402	1,372,516.89	1,398,495.00	1.9%
Unemployment Insurance		3501-3502	3,227.13	2,871.00	-11.0%
Workers' Compensation		3601-3602	78,603.83	68,881.00	-12.4%
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			3,360,122.76	2,904,198.00	-13.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	331,921.72	20,800.00	-93.7%
Materials and Supplies		4300	239,764.36	155,265.00	-35.2%
Noncapitalized Equipment		4400	84,006.74	75,400.00	-10.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			655,692.82	251,465.00	-61.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,385.19	350.00	-96.6%
Dues and Memberships		5300	625.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,736.67	50,000.00	2,779.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,557.92	42,600.00	107.2%
Professional/Consulting Services and Operating Expenditures		5800	234,443.39	124,237.00	-47.0%
Communications		5900	508.56	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,256.73	217,187.00	-19.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,259,113.60	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	77,989.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,337,103.53	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	379,799.40	507,639.00	33.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			379,799.40	507,639.00	33.7%
TOTAL, EXPENDITURES			14,548,442.94	9,620,694.00	-33.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	89,610.06	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			89,610.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,610.06	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	673,213.54	81,502.00	-87.9%
3) Other State Revenue		8300-8599	14,023,789.25	8,388,042.00	-40.2%
4) Other Local Revenue		8600-8799	1,536,073.19	1,155,074.00	-24.8%
5) TOTAL, REVENUES			16,233,075.98	9,624,618.00	-40.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,805,674.75	6,364,147.00	-18.5%
2) Instruction - Related Services	2000-2999		2,409,342.35	2,207,667.00	-8.4%
3) Pupil Services	3000-3999		616,522.91	541,241.00	-12.2%
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		379,799.40	507,639.00	33.7%
8) Plant Services	8000-8999		3,337,103.53	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,548,442.94	9,620,694.00	-33.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,684,633.04	3,924.00	-99.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	89,610.06	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,610.06	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,774,243.10	3,924.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,913,192.61	7,687,435.71	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,913,192.61	7,687,435.71	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,913,192.61	7,687,435.71	30.0%
2) Ending Balance, June 30 (E + F1e)			7,687,435.71	7,691,359.71	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,951,367.00	6,760,854.00	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	736,068.71	930,505.71	26.4%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	220,244.00	220,244.00
6130	Early Education: Center-Based Reserve Account	1,783,755.00	1,593,242.00
7810	Other Restricted State	4,947,368.00	4,947,368.00
Total, Restricted Balance		6,951,367.00	6,760,854.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,073,735.35	22,109,577.00	4.9%
3) Other State Revenue		8300-8599	10,734,972.97	11,445,867.00	6.6%
4) Other Local Revenue		8600-8799	2,349,021.19	1,436,500.00	-38.8%
5) TOTAL, REVENUES			34,157,729.51	34,991,944.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,944,613.15	11,366,853.00	14.3%
3) Employee Benefits		3000-3999	5,680,395.67	6,440,631.00	13.4%
4) Books and Supplies		4000-4999	11,645,073.70	16,080,321.00	38.1%
5) Services and Other Operating Expenditures		5000-5999	415,834.40	1,061,520.00	155.3%
6) Capital Outlay		6000-6999	192,403.59	3,818,410.00	1,884.6%
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	606,980.81	1,158,996.00	90.9%
9) TOTAL, EXPENDITURES			28,485,301.32	39,926,731.00	40.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,672,428.19	(4,934,787.00)	-187.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,672,428.19	(4,934,787.00)	-187.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,503,637.15	43,176,065.34	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,503,637.15	43,176,065.34	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,503,637.15	43,176,065.34	15.1%
2) Ending Balance, June 30 (E + F1e)			43,176,065.34	38,241,278.34	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	160,994.43	0.00	-100.0%
Prepaid Items		9713	26,138.73	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,448,948.91	37,675,156.34	-11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	539,983.27	566,122.00	4.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,502,607.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	264,134.00		
b) in Banks		9120	10,197.58		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,785,505.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,795.58		
6) Stores		9320	160,994.43		
7) Prepaid Expenditures		9330	26,138.73		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			46,772,373.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	871,099.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,725,208.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,596,308.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			43,176,065.34		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,439,999.15	20,417,810.00	5.0%
Donated Food Commodities		8221	1,633,736.20	1,691,767.00	3.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,073,735.35	22,109,577.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,734,972.97	11,445,867.00	6.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,734,972.97	11,445,867.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	14,965.73	30,000.00	100.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,606,658.79	1,188,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	528,215.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	199,181.67	218,500.00	9.7%
TOTAL, OTHER LOCAL REVENUE			2,349,021.19	1,436,500.00	-38.8%
TOTAL, REVENUES			34,157,729.51	34,991,944.00	2.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,383,913.51	9,507,001.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	957,854.50	1,093,958.00	14.2%
Clerical, Technical and Office Salaries		2400	602,845.14	765,894.00	27.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			9,944,613.15	11,366,853.00	14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,503,223.08	2,915,462.00	16.5%
OASDI/Medicare/Alternative		3301-3302	733,661.53	885,691.00	20.7%
Health and Welfare Benefits		3401-3402	2,319,417.38	2,491,241.00	7.4%
Unemployment Insurance		3501-3502	4,718.09	5,932.00	25.7%
Workers' Compensation		3601-3602	119,375.59	142,305.00	19.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,680,395.67	6,440,631.00	13.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	681,228.92	875,545.00	28.5%
Noncapitalized Equipment		4400	64,595.88	265,070.00	310.4%
Food		4700	10,899,248.90	14,939,206.00	37.1%
TOTAL, BOOKS AND SUPPLIES			11,645,073.70	16,080,321.00	38.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	42,900.02	70,000.00	63.2%
Dues and Memberships		5300	5,947.85	20,000.00	236.3%
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	122,777.10	395,000.00	221.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(69,589.31)	(9,580.00)	-86.2%
Professional/Consulting Services and Operating Expenditures		5800	303,018.36	566,100.00	86.8%
Communications		5900	10,780.38	20,000.00	85.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,834.40	1,061,520.00	155.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	61,079.64	2,405,000.00	3,837.5%
Equipment		6400	0.00	182,000.00	New
Equipment Replacement		6500	131,323.95	1,231,410.00	837.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			192,403.59	3,818,410.00	1,884.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	606,980.81	1,158,996.00	90.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			606,980.81	1,158,996.00	90.9%
TOTAL, EXPENDITURES			28,485,301.32	39,926,731.00	40.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,073,735.35	22,109,577.00	4.9%
3) Other State Revenue		8300-8599	10,734,972.97	11,445,867.00	6.6%
4) Other Local Revenue		8600-8799	2,349,021.19	1,436,500.00	-38.8%
5) TOTAL, REVENUES			34,157,729.51	34,991,944.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		27,684,852.34	34,944,325.00	26.2%
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		606,980.81	1,158,996.00	90.9%
8) Plant Services	8000-8999		193,468.17	3,823,410.00	1,876.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,485,301.32	39,926,731.00	40.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,672,428.19	(4,934,787.00)	-187.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,672,428.19	(4,934,787.00)	-187.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,503,637.15	43,176,065.34	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,503,637.15	43,176,065.34	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,503,637.15	43,176,065.34	15.1%
2) Ending Balance, June 30 (E + F1e)			43,176,065.34	38,241,278.34	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	160,994.43	0.00	-100.0%
Prepaid Items		9713	26,138.73	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,448,948.91	37,675,156.34	-11.2%
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	539,983.27	566,122.00	4.8%
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 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	37,422,968.74	33,293,457.17
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,795,533.01	3,287,144.01
5330	Child Nutrition: Summer Food Service Program Operations	262,683.23	126,791.23
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	967,763.93	967,763.93
Total, Restricted Balance		42,448,948.91	37,675,156.34

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	790,357.43	100,000.00	-87.3%
5) TOTAL, REVENUES			790,357.43	100,000.00	-87.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			790,357.43	100,000.00	-87.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			790,357.43	100,000.00	-87.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,491,810.07	14,282,167.50	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,491,810.07	14,282,167.50	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,491,810.07	14,282,167.50	5.9%
2) Ending Balance, June 30 (E + F1e)			14,282,167.50	14,382,167.50	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	13,016,845.48	13,691,810.07	5.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,265,322.02	690,357.43	-45.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,030,064.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	93,812.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	158,291.21		
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			14,282,167.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,282,167.50		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	590,599.43	100,000.00	-83.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	199,758.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			790,357.43	100,000.00	-87.3%
TOTAL, REVENUES			790,357.43	100,000.00	-87.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	790,357.43	100,000.00	-87.3%
5) TOTAL, REVENUES			790,357.43	100,000.00	-87.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			790,357.43	100,000.00	-87.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			790,357.43	100,000.00	-87.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,491,810.07	14,282,167.50	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,491,810.07	14,282,167.50	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,491,810.07	14,282,167.50	5.9%
2) Ending Balance, June 30 (E + F1e)			14,282,167.50	14,382,167.50	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,016,845.48	13,691,810.07	5.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,265,322.02	690,357.43	-45.4%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,410,056.14	1,800,000.00	-47.2%
5) TOTAL, REVENUES			3,410,056.14	1,800,000.00	-47.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	318,822.66	260,000.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	78,762.12	35,000.00	-55.6%
6) Capital Outlay		6000-6999	10,629,393.12	34,709,023.00	226.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,026,977.90	35,004,023.00	217.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,616,921.76)	(33,204,023.00)	335.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	135,675,000.00	30,000,000.00	-77.9%
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			135,675,000.00	30,000,000.00	-77.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,058,078.24	(3,204,023.00)	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,542,820.09	171,600,898.33	294.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,542,820.09	171,600,898.33	294.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,542,820.09	171,600,898.33	294.1%
2) Ending Balance, June 30 (E + F1e)			171,600,898.33	168,396,875.33	-1.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	171,600,898.33	168,396,875.33	-1.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	171,542,152.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,147,015.00		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	525,093.58		
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			173,214,260.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,613,362.58		
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			1,613,362.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			171,600,898.33		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,907,912.14	1,800,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,502,144.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,410,056.14	1,800,000.00	-47.2%
TOTAL, REVENUES			3,410,056.14	1,800,000.00	-47.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	169,809.88	150,000.00	-11.7%
Noncapitalized Equipment		4400	149,012.78	110,000.00	-26.2%
TOTAL, BOOKS AND SUPPLIES			318,822.66	260,000.00	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,843.18	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	57,818.94	35,000.00	-39.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,762.12	35,000.00	-55.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	31,785.54	20,459.00	-35.6%
Buildings and Improvements of Buildings		6200	10,597,607.58	34,688,564.00	227.3%
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			10,629,393.12	34,709,023.00	226.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,026,977.90	35,004,023.00	217.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	135,675,000.00	30,000,000.00	-77.9%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			135,675,000.00	30,000,000.00	-77.9%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,675,000.00	30,000,000.00	-77.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,410,056.14	1,800,000.00	-47.2%
5) TOTAL, REVENUES			3,410,056.14	1,800,000.00	-47.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,017,977.90	34,994,023.00	217.6%
9) Other Outgo	9000-9999	Except 7600-7699	9,000.00	10,000.00	11.1%
10) TOTAL, EXPENDITURES			11,026,977.90	35,004,023.00	217.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,616,921.76)	(33,204,023.00)	335.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	135,675,000.00	30,000,000.00	-77.9%
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			135,675,000.00	30,000,000.00	-77.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,058,078.24	(3,204,023.00)	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,542,820.09	171,600,898.33	294.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,542,820.09	171,600,898.33	294.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,542,820.09	171,600,898.33	294.1%
2) Ending Balance, June 30 (E + F1e)			171,600,898.33	168,396,875.33	-1.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	171,600,898.33	168,396,875.33	-1.9%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,890,810.39	7,538,726.00	-30.8%
5) TOTAL, REVENUES			10,890,810.39	7,538,726.00	-30.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,000.00	New
5) Services and Other Operating Expenditures		5000-5999	683,449.46	803,324.00	17.5%
6) Capital Outlay		6000-6999	26,930,460.32	10,268,944.00	-61.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,613,909.78	11,074,268.00	-59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,723,099.39)	(3,535,542.00)	-78.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,723,099.39)	(3,535,542.00)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,506,718.17	48,783,618.78	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,506,718.17	48,783,618.78	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,506,718.17	48,783,618.78	-25.5%
2) Ending Balance, June 30 (E + F1e)			48,783,618.78	45,248,076.78	-7.2%
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	48,783,618.78	45,248,076.78	-7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,398,232.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	323,614.00		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	845,521.19		
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			49,567,367.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	562,593.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	221,155.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			783,749.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			48,783,618.78		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,660,318.70	2,538,726.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	858,631.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,371,860.69	5,000,000.00	-32.2%
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			10,890,810.39	7,538,726.00	-30.8%
TOTAL, REVENUES			10,890,810.39	7,538,726.00	-30.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	2,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,798.45	163,724.00	1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	221,155.82	150,000.00	-32.2%
Professional/Consulting Services and Operating Expenditures		5800	301,495.19	489,600.00	62.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			683,449.46	803,324.00	17.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,828,414.13	3,039,844.00	66.3%
Buildings and Improvements of Buildings		6200	25,102,046.19	7,229,100.00	-71.2%
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			26,930,460.32	10,268,944.00	-61.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,613,909.78	11,074,268.00	-59.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,890,810.39	7,538,726.00	-30.8%
5) TOTAL, REVENUES			10,890,810.39	7,538,726.00	-30.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		27,613,909.78	11,074,268.00	-59.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,613,909.78	11,074,268.00	-59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(16,723,099.39)	(3,535,542.00)	-78.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,723,099.39)	(3,535,542.00)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,506,718.17	48,783,618.78	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,506,718.17	48,783,618.78	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,506,718.17	48,783,618.78	-25.5%
2) Ending Balance, June 30 (E + F1e)			48,783,618.78	45,248,076.78	-7.2%
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	48,783,618.78	45,248,076.78	-7.2%
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	48,783,618.78	45,248,076.78
Total, Restricted Balance		48,783,618.78	45,248,076.78

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	767,979.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	176,841.37	97,875.00	-44.7%
5) TOTAL, REVENUES			944,820.37	97,875.00	-89.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			944,820.37	97,875.00	-89.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	655,385.00	0.00	-100.0%
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			(655,385.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			289,435.37	97,875.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,981,272.35	3,270,707.72	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,981,272.35	3,270,707.72	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,272.35	3,270,707.72	9.7%
2) Ending Balance, June 30 (E + F1e)			3,270,707.72	3,368,582.72	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,270,707.72	3,368,582.72	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,213,078.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	21,484.00		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,145.16		
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			3,270,707.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,270,707.72		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	767,979.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			767,979.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	131,946.37	97,875.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,895.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,841.37	97,875.00	-44.7%
TOTAL, REVENUES			944,820.37	97,875.00	-89.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	655,385.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			655,385.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(655,385.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	767,979.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	176,841.37	97,875.00	-44.7%
5) TOTAL, REVENUES			944,820.37	97,875.00	-89.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			944,820.37	97,875.00	-89.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	655,385.00	0.00	-100.0%
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			(655,385.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			289,435.37	97,875.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,981,272.35	3,270,707.72	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,981,272.35	3,270,707.72	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,981,272.35	3,270,707.72	9.7%
2) Ending Balance, June 30 (E + F1e)			3,270,707.72	3,368,582.72	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,270,707.72	3,368,582.72	3.0%
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 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	3,270,707.72	3,368,582.72
Total, Restricted Balance		3,270,707.72	3,368,582.72

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,732,811.13	1,007,700.00	-93.2%
5) TOTAL, REVENUES			14,732,811.13	1,007,700.00	-93.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,523.92	29,000.00	-5.0%
5) Services and Other Operating Expenditures		5000-5999	214,056.48	131,486.00	-38.6%
6) Capital Outlay		6000-6999	19,197,799.12	17,110,459.00	-10.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,442,379.52	17,270,945.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,709,568.39)	(16,263,245.00)	245.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,368,347.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,368,347.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,658,778.61	(16,263,245.00)	-203.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,208,355.13	50,867,133.74	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,208,355.13	50,867,133.74	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,208,355.13	50,867,133.74	44.5%
2) Ending Balance, June 30 (E + F1e)			50,867,133.74	34,603,888.74	-32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,867,133.74	34,603,888.74	-32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	54,226,355.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	362,584.00		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	740,740.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	142,289.60		
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			55,471,969.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,171,125.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	433,710.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,604,835.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			50,867,133.74		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	11,799,362.93	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,598,859.90	912,000.00	-43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	644,711.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	689,877.30	95,700.00	-86.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,732,811.13	1,007,700.00	-93.2%
TOTAL, REVENUES			14,732,811.13	1,007,700.00	-93.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,156.03	6,000.00	419.0%
Noncapitalized Equipment		4400	29,367.89	23,000.00	-21.7%
TOTAL, BOOKS AND SUPPLIES			30,523.92	29,000.00	-5.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,194.98	19,500.00	-63.3%
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	160,861.50	111,986.00	-30.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			214,056.48	131,486.00	-38.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,816,077.66	630,450.00	-86.9%
Buildings and Improvements of Buildings		6200	4,410,012.88	1,089,804.00	-75.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	434,051.72	249,104.00	-42.6%
Equipment Replacement		6500	9,537,656.86	15,141,101.00	58.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,197,799.12	17,110,459.00	-10.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,442,379.52	17,270,945.00	-11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,368,347.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,368,347.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,368,347.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,732,811.13	1,007,700.00	-93.2%
5) TOTAL, REVENUES			14,732,811.13	1,007,700.00	-93.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,442,379.52	17,270,945.00	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,442,379.52	17,270,945.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,709,568.39)	(16,263,245.00)	245.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,368,347.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,368,347.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,658,778.61	(16,263,245.00)	-203.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,208,355.13	50,867,133.74	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,208,355.13	50,867,133.74	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,208,355.13	50,867,133.74	44.5%
2) Ending Balance, June 30 (E + F1e)			50,867,133.74	34,603,888.74	-32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,867,133.74	34,603,888.74	-32.0%
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	50,867,133.74	34,603,888.74
Total, Restricted Balance		50,867,133.74	34,603,888.74

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,734,312.45	8,488,355.00	-2.8%
5) TOTAL, REVENUES			8,734,312.45	8,488,355.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,199.86	53,000.00	128.4%
6) Capital Outlay		6000-6999	16,013,125.59	11,000,000.00	-31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,415,279.35	2,380,000.00	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,451,604.80	13,433,000.00	-27.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,717,292.35)	(4,944,645.00)	-49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,717,292.35)	(4,944,645.00)	-49.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,918,933.58	38,549,245.23	-31.1%
b) Audit Adjustments		9793	(7,652,396.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,266,537.58	38,549,245.23	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,266,537.58	38,549,245.23	-20.1%
2) Ending Balance, June 30 (E + F1e)			38,549,245.23	33,604,600.23	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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	38,549,245.23	33,604,600.23	-12.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,420,241.82		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	10,397,731.40		
3) Accounts Receivable		9200	425,580.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,394,643.35		
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			44,638,196.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,088,951.58		
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			6,088,951.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			38,549,245.23		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,251,786.77	2,180,227.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,482,525.68	6,308,128.00	-2.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,734,312.45	8,488,355.00	-2.8%
TOTAL, REVENUES			8,734,312.45	8,488,355.00	-2.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,199.86	53,000.00	128.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,199.86	53,000.00	128.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,013,125.59	11,000,000.00	-31.3%
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			16,013,125.59	11,000,000.00	-31.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	620,279.35	545,000.00	-12.1%
Other Debt Service - Principal		7439	1,795,000.00	1,835,000.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,415,279.35	2,380,000.00	-1.5%
TOTAL, EXPENDITURES			18,451,604.80	13,433,000.00	-27.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,734,312.45	8,488,355.00	-2.8%
5) TOTAL, REVENUES			8,734,312.45	8,488,355.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		16,034,950.45	11,050,000.00	-31.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,416,654.35	2,383,000.00	-1.4%
10) TOTAL, EXPENDITURES			18,451,604.80	13,433,000.00	-27.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,717,292.35)	(4,944,645.00)	-49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,717,292.35)	(4,944,645.00)	-49.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,918,933.58	38,549,245.23	-31.1%
b) Audit Adjustments		9793	(7,652,396.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,266,537.58	38,549,245.23	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,266,537.58	38,549,245.23	-20.1%
2) Ending Balance, June 30 (E + F1e)			38,549,245.23	33,604,600.23	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	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	38,549,245.23	33,604,600.23	-12.8%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,779.22	79,949.00	91.4%
4) Other Local Revenue		8600-8799	13,281,345.94	12,459,950.00	-6.2%
5) TOTAL, REVENUES			13,323,125.16	12,539,899.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	12,636,720.43	11,840,499.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,636,720.43	11,840,499.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			686,404.73	699,400.00	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,779,303.79	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,779,303.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,465,708.52	699,400.00	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,416,083.59	22,881,792.11	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,416,083.59	22,881,792.11	58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,416,083.59	22,881,792.11	58.7%
2) Ending Balance, June 30 (E + F1e)			22,881,792.11	23,581,192.11	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,881,792.11	23,581,192.11	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,729,809.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	151,983.00		
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 Unaudited 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			22,881,792.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			22,881,792.11		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	41,779.22	79,949.00	91.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,779.22	79,949.00	91.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,210,988.19	10,950,728.00	-2.3%
Unsecured Roll		8612	590,311.29	984,781.00	66.8%
Prior Years' Taxes		8613	8,273.23	67,086.00	710.9%
Supplemental Taxes		8614	678,742.48	224,204.00	-67.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	83,193.55	191,268.00	129.9%
Interest		8660	443,307.79	41,883.00	-90.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	266,314.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	215.41	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,281,345.94	12,459,950.00	-6.2%
TOTAL, REVENUES			13,323,125.16	12,539,899.00	-5.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,990,000.00	4,740,000.00	-20.9%
Bond Interest and Other Service Charges		7434	6,646,720.43	7,100,499.00	6.8%
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)			12,636,720.43	11,840,499.00	-6.3%
TOTAL, EXPENDITURES			12,636,720.43	11,840,499.00	-6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	7,779,303.79	0.00	-100.0%
(c) TOTAL, SOURCES			7,779,303.79	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,779,303.79	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,779.22	79,949.00	91.4%
4) Other Local Revenue		8600-8799	13,281,345.94	12,459,950.00	-6.2%
5) TOTAL, REVENUES			13,323,125.16	12,539,899.00	-5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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	12,636,720.43	11,840,499.00	-6.3%
10) TOTAL, EXPENDITURES			12,636,720.43	11,840,499.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			686,404.73	699,400.00	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,779,303.79	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,779,303.79	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,465,708.52	699,400.00	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,416,083.59	22,881,792.11	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,416,083.59	22,881,792.11	58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,416,083.59	22,881,792.11	58.7%
2) Ending Balance, June 30 (E + F1e)			22,881,792.11	23,581,192.11	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,881,792.11	23,581,192.11	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	22,881,792.11	23,581,192.11
Total, Restricted Balance		22,881,792.11	23,581,192.11

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,227,320.52	4,571,444.00	-12.5%
5) TOTAL, REVENUES			5,227,320.52	4,571,444.00	-12.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	338,028.89	405,886.00	20.1%
3) Employee Benefits		3000-3999	180,164.47	212,910.00	18.2%
4) Books and Supplies		4000-4999	1,560.00	6,307.00	304.3%
5) Services and Other Operating Expenses		5000-5999	3,275,821.41	4,132,871.00	26.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,795,574.77	4,757,974.00	25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,431,745.75	(186,530.00)	-113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,431,745.75	(186,530.00)	-113.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,329,238.05	12,065,421.80	-2.1%
b) Audit Adjustments		9793	(1,695,562.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,633,676.05	12,065,421.80	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,633,676.05	12,065,421.80	13.5%
2) Ending Net Position, June 30 (E + F1e)			12,065,421.80	11,878,891.80	-1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,260,855.72	(10,314,847.05)	-191.6%
c) Unrestricted Net Position		9790	804,566.08	22,193,738.85	2,658.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,117,961.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	127,832.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	150,000.00		
d) with Fiscal Agent/Trustee		9135	25,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	227,568.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,523,863.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			24,172,225.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,882,021.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	222,590.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	2,002,191.00		
7) TOTAL, LIABILITIES			12,106,803.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			12,065,421.80		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	827,704.77	50,000.00	-94.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	268,078.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,125,034.66	4,521,444.00	9.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,503.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,227,320.52	4,571,444.00	-12.5%
TOTAL, REVENUES			5,227,320.52	4,571,444.00	-12.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	202,898.27	208,753.00	2.9%
Clerical, Technical and Office Salaries		2400	135,130.62	197,133.00	45.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			338,028.89	405,886.00	20.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	90,779.60	108,818.00	19.9%
OASDI/Medicare/Alternative		3301-3302	24,181.14	31,050.00	28.4%
Health and Welfare Benefits		3401-3402	60,931.14	67,968.00	11.5%
Unemployment Insurance		3501-3502	170.79	203.00	18.9%
Workers' Compensation		3601-3602	4,101.80	4,871.00	18.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			180,164.47	212,910.00	18.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	207.00	New
Materials and Supplies		4300	1,560.00	6,100.00	291.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,560.00	6,307.00	304.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,768.36	2,910.00	-39.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	338,965.00	428,455.00	26.4%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,932,088.05	3,701,506.00	26.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,275,821.41	4,132,871.00	26.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,795,574.77	4,757,974.00	25.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,227,320.52	4,571,444.00	-12.5%
5) TOTAL, REVENUES			5,227,320.52	4,571,444.00	-12.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,795,574.77	4,757,974.00	25.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,795,574.77	4,757,974.00	25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,431,745.75	(186,530.00)	-113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,431,745.75	(186,530.00)	-113.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,329,238.05	12,065,421.80	-2.1%
b) Audit Adjustments		9793	(1,695,562.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,633,676.05	12,065,421.80	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,633,676.05	12,065,421.80	13.5%
2) Ending Net Position, June 30 (E + F1e)			12,065,421.80	11,878,891.80	-1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,260,855.72	(10,314,847.05)	-191.6%
c) Unrestricted Net Position		9790	804,566.08	22,193,738.85	2,658.5%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	11,260,855.72	(10,314,847.05)
Total, Restricted Net Position		11,260,855.72	(10,314,847.05)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,298,833.99	3,388,660.00	-82.4%
5) TOTAL, REVENUES			19,298,833.99	3,388,660.00	-82.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	531,110.84	350,000.00	-34.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			531,110.84	350,000.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,767,723.15	3,038,660.00	-83.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,767,723.15	3,038,660.00	-83.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	140,754,411.45	159,522,134.60	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,754,411.45	159,522,134.60	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,754,411.45	159,522,134.60	13.3%
2) Ending Net Position, June 30 (E + F1e)			159,522,134.60	162,560,794.60	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	159,522,134.60	162,560,794.60	1.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,694.56		
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	38,003,745.76		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	117,944,104.21		
3) Accounts Receivable		9200	3,552,590.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			159,522,134.60		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			159,522,134.60		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,703,033.97	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,043,286.85	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	3,552,513.17	3,388,660.00	-4.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,298,833.99	3,388,660.00	-82.4%
TOTAL, REVENUES			19,298,833.99	3,388,660.00	-82.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	531,110.84	350,000.00	-34.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			531,110.84	350,000.00	-34.1%
TOTAL, EXPENSES			531,110.84	350,000.00	-34.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,298,833.99	3,388,660.00	-82.4%
5) TOTAL, REVENUES			19,298,833.99	3,388,660.00	-82.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		531,110.84	350,000.00	-34.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			531,110.84	350,000.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,767,723.15	3,038,660.00	-83.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,767,723.15	3,038,660.00	-83.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	140,754,411.45	159,522,134.60	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,754,411.45	159,522,134.60	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			140,754,411.45	159,522,134.60	13.3%
2) Ending Net Position, June 30 (E + F1e)			159,522,134.60	162,560,794.60	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	159,522,134.60	162,560,794.60	1.9%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,694.19	30,652.67	32,140.20	30,566.82	30,566.82	31,215.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	30,694.19	30,652.67	32,140.20	30,566.82	30,566.82	31,215.88
5. District Funded County Program ADA						
a. County Community Schools	1.53	1.18	1.53	2.83	2.83	2.83
b. Special Education-Special Day Class	.80	.80	.80	.80	.80	.80
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.05	.05	.05	.05	.05	.05
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]	3.92	3.96	3.92	4.68	4.68	4.68
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.30	5.99	6.30	8.36	8.36	8.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,700.49	30,658.66	32,146.50	30,575.18	30,575.18	31,224.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	59,340,012.00		59,340,012.00			59,340,012.00
Work in Progress	58,485,116.00		58,485,116.00	64,562,460.00	20,137,945.00	102,909,631.00
Total capital assets not being depreciated	117,825,128.00	0.00	117,825,128.00	64,562,460.00	20,137,945.00	162,249,643.00
Capital assets being depreciated:						
Land Improvements	90,543,585.00		90,543,585.00	5,276,301.00		95,819,886.00
Buildings	686,623,727.00		686,623,727.00	25,336,210.00		711,959,937.00
Equipment	94,612,520.00		94,612,520.00	22,331,413.00	788,092.00	116,155,841.00
Total capital assets being depreciated	871,779,832.00	0.00	871,779,832.00	52,943,924.00	788,092.00	923,935,664.00
Accumulated Depreciation for:						
Land Improvements	(61,937,230.00)		(61,937,230.00)	(3,226,161.00)		(65,163,391.00)
Buildings	(332,885,632.00)		(332,885,632.00)	(15,641,567.00)		(348,527,199.00)
Equipment	(66,711,790.00)		(66,711,790.00)	(3,926,777.00)	(228,388.00)	(70,410,179.00)
Total accumulated depreciation	(461,534,652.00)	0.00	(461,534,652.00)	(22,794,505.00)	(228,388.00)	(484,100,769.00)
Total capital assets being depreciated, net excluding lease and subscription assets	410,245,180.00	0.00	410,245,180.00	30,149,419.00	559,704.00	439,834,895.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	528,070,308.00	0.00	528,070,308.00	94,711,879.00	20,697,649.00	602,084,538.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2024-25 Unaudited actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description									
FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low Income & Neglected	Elementary and Secondary School Emergency Relief (ESSER III) Fund	Special Education IDEA Basic Local Assistance	Special Education IDEA Private School ISPs	Special Education IDEA Basic Local Assistance - Early Intervening CEIS	Special Education IDEA Preschool Grants	Special Education IDEA Mental Health ADA	Special Education IDEA Preschool Staff Development	Special Education IDEA Early Intervention Grants
FEDERAL CATALOG NUMBER	84.01	84.425	84.027	84.027	84.027	84.173	84.027A	84.173A	84.181
RESOURCE CODE	3010	3213	3310	3311	3312	3315	3327	3345	3385
REVENUE OBJECT	8290	8290	8181	8990	8990	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)									
AWARD									
1. Prior Year Carryover	5,618,398.29	28,232,865.18							
2. a. Current Year Award	13,584,894.00		7,335,105.00			163,048.00	394,426.00	1,405.00	129,885.00
b. Transferability (ESSA)	2,416,961.00		(9,901.15)	9,901.15					
c. Other Adjustments	(740,854.19)								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,261,000.81	0.00	7,325,203.85	9,901.15	0.00	163,048.00	394,426.00	1,405.00	129,885.00
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1, 2d, & 3)	20,879,399.10	28,232,865.18	7,325,203.85	9,901.15	0.00	163,048.00	394,426.00	1,405.00	129,885.00
REVENUES									
5. Unearned Revenue Deferred from Prior Year	(2,133,579.97)	6,571,237.18							
6. Cash Received in Current Year	19,745,332.00	21,661,628.00	4,683,544.05	6,566.48		130,864.31	0.00	1,405.00	64,942.50
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	17,611,752.03	28,232,865.18	4,683,544.05	6,566.48	0.00	130,864.31	0.00	1,405.00	64,942.50
EXPENDITURES									
9. Donor-Authorized Expenditures	17,654,370.12	28,232,865.18	7,325,203.85	9,901.15		163,048.00	394,426.00	1,405.00	129,885.00
10. Non Donor-Authorized Expenditures									
11. Total Expenditures (lines 9 & 10)	17,654,370.12	28,232,865.18	7,325,203.85	9,901.15	0.00	163,048.00	394,426.00	1,405.00	129,885.00
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(42,618.09)	0.00	(2,641,659.80)	(3,334.67)	0.00	(32,183.69)	(394,426.00)	0.00	(64,942.50)
a. Unearned Revenue									
b. Accounts Payable									
c. Accounts Receivable	42,618.09		2,641,659.80	3,334.67		32,183.69	394,426.00	0.00	64,942.50
14. Unused Grant Award Calculation (line 4 minus line 9)	3,225,028.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,225,028.98								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,654,370.12	28,232,865.18	7,325,203.85	9,901.15	0.00	163,048.00	394,426.00	1,405.00	129,885.00

2024-25 Unaudited actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description											
FEDERAL PROGRAM NAME	Special Education Alternate Despute Resolution	Transitions Partnership Program	Carl Perkins	Adult Base Perkins	Advancing Wellness & Resilience in Edcuation(NITT-AWARE) Program	Adult Base ED-ESL	Adult Secondary ED GED	Adult Ed Civics Ed & IELC	Title II, Part A, Supporting Effective Instruction	Student Support & Academic Enrichment Grant	Title III, Immigrant Student Program
FEDERAL CATALOG NUMBER	84.173A	84.126	84.048	84.048	93.243	84.002A	84.002	84.002	84.367	84.424	84.365
RESOURCE CODE	3395	3410	3550	3555	3724	3905	3913	3926	4035	4127	4201
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					Mental Awareness Training (SAMHSA)						
AWARD											
1. Prior Year Carryover					107,764.75	0.00	0.00	0.00			92,778.39
2. a. Current Year Award	15,157.00	299,125.37	377,757.00	70,236.00	101,331.00	346,275.00	269,350.00	207,428.00	1,334,364.00	1,082,597.00	115,576.00
b. Transferability (ESSA)									(1,334,364.00)	(1,082,597.00)	
c. Other Adjustments		0.00									(750.61)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,157.00	299,125.37	377,757.00	70,236.00	101,331.00	346,275.00	269,350.00	207,428.00	0.00	0.00	114,825.39
3. Required Matching Funds/Other											
4. Total Available Award (sum lines 1, 2d, & 3)	15,157.00	299,125.37	377,757.00	70,236.00	209,095.75	346,275.00	269,350.00	207,428.00	0.00	0.00	207,603.78
REVENUES											
5. Unearned Revenue Deferred from Prior Year											45,992.39
6. Cash Received in Current Year	0.00	106,781.18	112,791.28	19,330.57	94,241.08	168,623.07	172,023.18	102,358.81			0.00
7. Contributed Matching Funds											
8. Total Available (sum lines 5, 6, & 7)	0.00	106,781.18	112,791.28	19,330.57	94,241.08	168,623.07	172,023.18	102,358.81	0.00	0.00	45,992.39
EXPENDITURES											
9. Donor-Authorized Expenditures	15,157.00	294,510.06	377,735.99	70,236.01	95,939.94	346,275.00	269,350.00	207,428.00			15,138.34
10. Non Donor-Authorized Expenditures					0.00						
11. Total Expenditures (lines 9 & 10)	15,157.00	294,510.06	377,735.99	70,236.01	95,939.94	346,275.00	269,350.00	207,428.00	0.00	0.00	15,138.34
12. Amounts Included in Line 6 above for Prior Year Adjustments											
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,157.00)	(187,728.88)	(264,944.71)	(50,905.44)	(1,698.86)	(177,651.93)	(97,326.82)	(105,069.19)	0.00	0.00	30,854.05
a. Unearned Revenue											
b. Accounts Payable											30,854.05
c. Accounts Receivable	15,157.00	187,728.88	264,944.71	50,905.44	1,698.86	177,651.93	97,326.82	105,069.19			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,615.31	21.01	(0.01)	113,155.81	0.00	0.00	0.00	0.00	0.00	192,465.44
15. If Carryover is allowed, enter line 14 amount here			21.01		113,155.81						192,465.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,157.00	294,510.06	377,735.99	70,236.01	95,939.94	346,275.00	269,350.00	207,428.00	0.00	0.00	15,138.34

Description			
FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title III, English Learner Student Prtogram	ARP Homless Youth II	TOTAL
	84.365	84.425	
	4203	5634	
	8290	8290	
AWARD			
1. Prior Year Carryover	517,378.38	239,868.56	34,809,053.55
2. a. Current Year Award	1,077,558.00		26,905,517.37
b. Transferability (ESSA)			0.00
c. Other Adjustments	758,359.14		16,754.34
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,835,917.14	0.00	26,922,271.71
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,353,295.52	239,868.56	61,731,325.26
REVENUES			
5. Unearned Revenue Deferred from Prior Year	(824,934.64)	34,958.56	3,693,673.52
6. Cash Received in Current Year	2,394,925.00	204,910.00	49,670,266.51
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	1,569,990.36	239,868.56	53,363,940.03
EXPENDITURES			
9. Donor-Authorized Expenditures	1,701,675.04	239,868.56	57,544,418.24
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	1,701,675.04	239,868.56	57,544,418.24
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(131,684.68)	0.00	(4,180,478.21)
a. Unearned Revenue			0.00
b. Accounts Payable			30,854.05
c. Accounts Receivable	131,684.68		4,211,332.26
14. Unused Grant Award Calculation (line 4 minus line 9)	651,620.48	0.00	4,186,907.02
15. If Carryover is allowed, enter line 14 amount here	651,620.48		4,182,291.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,701,675.04	239,868.56	57,544,418.24

2024-25 Unaudited actuals
STATE GRANT AWARDS
REVENUES AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description									
STATE PROGRAM NAME	After School Education & Safety	Child Dev: Uninversal PreK Planning and Implemenation Grant	Inclusive Early Education Expansion Program	CA National Board Certified Teacher Incentive Program	Career Technical Education Incentive Grant	K-12 Strong Workforce	Special Ed Project Workability I LEA	Partnership Academy	TOTAL
RESOURCE CODE	6010	6053	6128	6271	6387	6388	6520	7220	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)									
AWARD									
1. Prior Year Carryover	2,117,591.28	2,099,321.00	131,543.07		1,652,231.08	389,118.95		44,022.33	6,433,827.71
2. a. Current Year Award	5,477,773.98	23,596.08	0.00		1,753,320.00	2,094,512.00	343,805.00	92,596.00	9,785,603.06
b. Other Adjustments			0.00						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,477,773.98	23,596.08	0.00	0.00	1,753,320.00	2,094,512.00	343,805.00	92,596.00	9,785,603.06
3. Required Matching Funds/Other		0.00	0.00						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,595,365.26	2,122,917.08	131,543.07	0.00	3,405,551.08	2,483,630.95	343,805.00	136,618.33	16,219,430.77
REVENUES									
5. Unearned Revenue Deferred from Prior Year		2,099,321.00				560,705.42			2,660,026.42
6. Cash Received in Current Year	5,050,162.60	23,596.08	12,029.53		1,652,231.06	1,492,012.00	171,902.50	136,618.33	8,538,552.10
7. Contributed Matching Funds		0.00	0.00						0.00
8. Total Available (sum lines 5, 6, & 7)	5,050,162.60	2,122,917.08	12,029.53	0.00	1,652,231.06	2,052,717.42	171,902.50	136,618.33	11,198,578.52
EXPENDITURES									
9. Donor-Authorized Expenditures	5,234,315.12	1,066,732.08	12,029.53		1,712,055.09	906,356.07	343,805.00	136,618.33	9,411,911.22
10. Non Donor-Authorized Expenditures		0.00							0.00
11. Total Expenditures (lines 9 & 10)	5,234,315.12	1,066,732.08	12,029.53	0.00	1,712,055.09	906,356.07	343,805.00	136,618.33	9,411,911.22
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(184,152.52)	1,056,185.00	0.00	0.00	(59,824.03)	1,146,361.35	(171,902.50)	0.00	1,786,667.30
a. Unearned Revenue		1,056,185.00				1,146,361.35			2,202,546.35
b. Accounts Payable									0.00
c. Accounts Receivable	184,152.52				59,824.03		171,902.50		415,879.05
14. Unused Grant Award Calculation (line 4 minus line 9)	2,361,050.14	1,056,185.00	119,513.54	0.00	1,693,495.99	1,577,274.88	0.00	0.00	6,807,519.55
15. If Carryover is allowed, enter line 14 amount here	2,361,050.14	1,056,185.00			1,693,495.99	1,577,274.88		0.00	6,688,006.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,234,315.12	1,066,732.08	12,029.53	0.00	1,712,055.09	906,356.07	343,805.00	136,618.33	9,411,911.22

2024-25 Unaudited actuals
STATE GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description			
LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)			TOTAL
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00	0.00

2024-25 Unaudited actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description		
	Supply Chain Assistance (SCA)	
FEDERAL PROGRAM NAME	Funds	TOTAL
FEDERAL CATALOG NUMBER	5466	
RESOURCE CODE	8220	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
	1,042,821.76	0.00
2. a. Current Year Award		1,042,821.76
b. Other Adjustments		
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,042,821.76	1,042,821.76
		1,042,821.76
3. Required Matching Funds/Other		
4. Total Available Award (sum lines 1, 2c, & 3)	1,042,821.76	2,085,643.52
REVENUES	0.00	0.00
5. Cash Received in Current Year		
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,042,821.76	0.00
		1,042,821.76
b. Noncurrent Accounts Receivable		
c. Current Accounts Receivable (line 7a minus line 7b)	1,042,821.76	0.00
		1,042,821.76
8. Contributed Matching Funds		
9. Total Available (sum lines 5, 7c, & 8)	1,042,821.76	0.00
EXPENDITURES		0.00
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,042,821.76	0.00

2024-25 Unaudited actuals
STATE GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description										
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Literacy Coach & Reading Spc	Education Effectivness, FY 2021-22	Anitbias Education Grant	CA Community Schools Partnership Program (CCSPP)	Fund 11 Cal Works	Fund 11 Adult Ed Block Grant	Special Education Apportionment	Special Education Mental health Services	Special Education Early Intervention Preschool Grant
RESOURCE CODE	2600	6211	6266	6318	6331	6371	6391	6500	6546	6547
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	Various	8311	8590	8590
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Restricted Ending Balance	35,284,964.00	643,473.95	7,012,692.62	178,255.40	167,961.50	150,722.13	1,032,228.80	0.00		4,415,650.34
2. a. Current Year Award	34,847,993.00	0.00				283,966.00	2,974,007.00	31,004,138.00	2,576,381.00	1,546,016.00
b. Other Adjustments	(110,155.04)							(313.19)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	34,737,837.96	0.00	0.00	0.00	0.00	283,966.00	2,974,007.00	31,003,824.81	2,576,381.00	1,546,016.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	70,022,801.96	643,473.95	7,012,692.62	178,255.40	167,961.50	434,688.13	4,006,235.80	31,003,824.81	2,576,381.00	5,961,666.34
REVENUES										
5. Cash Received in Current Year	34,847,993.00						1,634,190.20	31,003,824.81	2,576,381.00	1,546,016.00
6. Amounts Included in Line 5 for Prior Year Adjustments								0.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(110,155.04)	0.00	0.00	0.00	0.00	283,966.00	1,339,816.80	0.00	0.00	0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	(110,155.04)	0.00	0.00	0.00	0.00	283,966.00	1,339,816.80	0.00	0.00	0.00
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	34,737,837.96	0.00	0.00	0.00	0.00	283,966.00	2,974,007.00	31,003,824.81	2,576,381.00	1,546,016.00
EXPENDITURES										
10. Donor-Authorized Expenditures	35,284,964.00	117,695.92	1,325,311.70	37,633.66	167,961.50	151,724.09	2,587,286.01	31,003,824.81	2,576,381.00	491,394.87
11. Non Donor-Authorized Expenditures								53,822,327.57		
12. Total Expenditures (line 10 plus line 11)	35,284,964.00	117,695.92	1,325,311.70	37,633.66	167,961.50	151,724.09	2,587,286.01	84,826,152.38	2,576,381.00	491,394.87
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	34,737,837.96	525,778.03	5,687,380.92	140,621.74	0.00	282,964.04	1,418,949.79	0.00	0.00	5,470,271.47

2024-25 Unaudited actuals
STATE GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description										
STATE PROGRAM NAME	Instructional Materials Discretionary Block	Arts and Miusic in Schools - Prop 28	Infrastructure and Training Funds - 2022 KIT Funds	School Food Best Practices	Classified EE Prof. Development Block Grant	College and Career Access Pathways Grant	LCFF Equity Multitplier	A-G Completion Improvement Grant	A-G Learning Loss Mitigation Grant	Learning Recovery Emergency Block Grant
RESOURCE CODE	6762	6770	7032	7033	7311	7339	7399	7412	7413	7435
REVENUE OBJECT	8590	8590	8590	8520	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Restricted Ending Balance	10,714,311.34	6,040,513.00	3,770,813.00	858,386.84	200,986.79	675,394.38	922,087.00	2,752,194.00	1,031,786.00	47,404,203.44
2. a. Current Year Award		5,793,384.00					804,768.00			
b. Other Adjustments							(548,213.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,793,384.00	0.00	0.00	0.00	0.00	256,555.00	0.00	0.00	0.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	10,714,311.34	11,833,897.00	3,770,813.00	858,386.84	200,986.79	675,394.38	1,178,642.00	2,752,194.00	1,031,786.00	47,404,203.44
REVENUES										
5. Cash Received in Current Year							643,816.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							(548,213.00)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,793,384.00	0.00	0.00	0.00	0.00	160,952.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,793,384.00	0.00	0.00	0.00	0.00	160,952.00	0.00	0.00	0.00
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,793,384.00	0.00	0.00	0.00	0.00	804,768.00	0.00	0.00	0.00
EXPENDITURES										
10. Donor-Authorized Expenditures	2,131,220.43	2,066,816.79	2,296,211.56	427,707.57	17,339.41	284,416.55	656,159.73	2,072,046.57	218,975.39	12,956,241.64
11. Non Donor-Authorized Expenditures										
12. Total Expenditures (line 10 plus line 11)	2,131,220.43	2,066,816.79	2,296,211.56	427,707.57	17,339.41	284,416.55	656,159.73	2,072,046.57	218,975.39	12,956,241.64
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	8,583,090.91	9,767,080.21	1,474,601.44	430,679.27	183,647.38	390,977.83	522,482.27	680,147.43	812,810.61	34,447,961.80

2024-25 Unaudited actuals
STATE GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description			
STATE PROGRAM NAME	Ethic Studies Block Grant	Literacy Screening Grant	TOTAL
RESOURCE CODE	7810	7812	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	309,609.00	137,828.00	123,704,061.53
2. a. Current Year Award	0.00		79,830,653.00
b. Other Adjustments			(548,526.19)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	79,282,126.81
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	309,609.00	137,828.00	202,986,188.34
REVENUES			
5. Cash Received in Current Year			72,252,221.01
6. Amounts Included in Line 5 for Prior Year Adjustments			(548,213.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	7,467,963.76
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	7,467,963.76
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	79,171,971.77
EXPENDITURES			
10. Donor-Authorized Expenditures		25,276.23	96,896,589.43
11. Non Donor-Authorized Expenditures			53,822,327.57
12. Total Expenditures (line 10 plus line 11)	0.00	25,276.23	150,718,917.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	309,609.00	112,551.77	106,089,598.91

2024-2025 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT DEFERRAL OF UNEARNED REVENUES

Description										
LOCAL PROGRAM NAME	Redevelopment - Cal Shape	Medi-Cal Billing	Teacher Credenitaling Program	Sub Grant	County Literacy	California Youth Behavioral	Kaiser Permanente Grant CCED	Pedestrian & Bicycle Safety Program	I.E. Regional K-16 ED Collab	Every 15 Minutes
RESOURCE CODE	9010	9011	9013	9014	9022	9023	9055	9056	9076	9316
REVENUE OBJECT	8699	8699	8699	8677	8782	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)										
AWARD										
1. Prior Year Restricted Ending Balance	330,058.88	7,917,064.52	63,952.00		100,000.00		20,000.00	0.00	72,990.00	
2. a. Current Year Award	703,902.17	6,148,110.32	129,600.00			1,003,347.15		34,000.00	405,799.00	17,800.00
b. Other Adjustments										
c. Adj Curr Yr Award (sum lines 2a & 2b)	703,902.17	6,148,110.32	129,600.00	0.00	0.00	1,003,347.15	0.00	34,000.00	405,799.00	17,800.00
3. Required Matching Funds/Other										
4. Total Available Award (sum lines 1, 2c, & 3)	1,033,961.05	14,065,174.84	193,552.00	0.00	100,000.00	1,003,347.15	20,000.00	34,000.00	478,789.00	17,800.00
REVENUES										
5. Cash Received in Current Year	982,263.00	6,148,110.32	129,600.00			903,012.44		0.00	405,799.00	6,364.06
6. Amounts Included in Line 5 for Prior Year Adjustments										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(622,645.03)	0.00	0.00	0.00	0.00	100,334.71	0.00	34,000.00	0.00	11,435.94
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	(622,645.03)	0.00	0.00	0.00	0.00	100,334.71	0.00	34,000.00	0.00	11,435.94
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	359,617.97	6,148,110.32	129,600.00	0.00	0.00	1,003,347.15	0.00	34,000.00	405,799.00	17,800.00
EXPENDITURES										
10. Donor-Authorized Expenditures	1,033,961.05	6,333,011.60	19,095.21			104,570.30		6,586.75	474,545.51	13,059.66
11. Non Donor-Authorized Expenditures										
12. Total Expenditures (line 10 plus line 11)	1,033,961.05	6,333,011.60	19,095.21	0.00	0.00	104,570.30	0.00	6,586.75	474,545.51	13,059.66
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	0.00	7,732,163.24	174,456.79	0.00	100,000.00	898,776.85	20,000.00	27,413.25	4,243.49	4,740.34

Description	
LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	8,504,065.40
2. a. Current Year Award	
b. Other Adjustments	8,442,558.64
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,442,558.64
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	16,946,624.04
REVENUES	
5. Cash Received in Current Year	8,575,148.82
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(476,874.38)
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(476,874.38)
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	8,098,274.44
EXPENDITURES	
10. Donor-Authorized Expenditures	7,984,830.08
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	7,984,830.08
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	8,961,793.96

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	262,825,934.74	301	5,129.99	303	262,820,804.75	305	6,432,749.86		307	256,388,054.89	309
2000 - Classified Salaries	95,017,862.51	311	247,583.05	313	94,770,279.46	315	2,907,830.74		317	91,862,448.72	319
3000 - Employee Benefits	197,430,477.89	321	14,338,281.52	323	183,092,196.37	325	2,030,675.34		327	181,061,521.03	329
4000 - Books, Supplies Equip Replace. (6500)	31,002,031.64	331	6,479,858.01	333	24,522,173.63	335	1,825,286.44		337	22,696,887.19	339
5000 - Services . . . & 7300 - Indirect Costs	110,458,598.89	341	169,751.58	343	110,288,847.31	345	14,103,054.15		347	96,185,793.16	349
TOTAL					675,494,301.52	365	TOTAL			648,194,704.99	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	210,467,678.03	375
2. Salaries of Instructional Aides Per EC 41011.	2100	23,078,877.58	380
3. STRS.	3101 & 3102	61,103,778.59	382
4. PERS.	3201 & 3202	7,296,896.99	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,330,355.52	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	46,161,495.85	385
7. Unemployment Insurance.	3501 & 3502	117,210.48	390
8. Workers' Compensation Insurance.	3601 & 3602	2,866,483.37	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	229,231.67	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		356,652,008.08	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).		17,289.63	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		356,634,718.45	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.		55.02%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.02%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	648,194,704.99	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	274,712,480.25		274,712,480.25		12,636,720.43	262,075,759.82	6,865,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	19,035,068.71		19,035,068.71		2,415,279.35	16,619,789.36	1,835,000.00
Leases Payable	137,346.45		137,346.45		104,326.00	33,020.45	0.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,579,205.42		5,579,205.42		2,373,157.91	3,206,047.51	
Net Pension Liability	437,097,354.00		437,097,354.00	46,998,916.00		484,096,270.00	
Total/Net OPEB Liability	101,316,306.00		101,316,306.00		12,680,221.00	88,636,085.00	
Compensated Absences Payable	4,265,064.34		4,265,064.34	502,368.13		4,767,432.47	
Subscription Liability	646,207.00		646,207.00	155,717.65	0.00	801,924.65	
Governmental activities long-term liabilities	842,789,032.17	0.00	842,789,032.17	47,657,001.78	30,209,704.69	860,236,329.26	8,700,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	731,255,544.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	56,521,248.67
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	12,259.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	13,874,488.55
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	19,802,572.06
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	113,300.26
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				33,802,620.74
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				640,931,674.60
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				30,658.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,905.40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		592,015,804.68		18,957.25
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)		592,015,804.68		18,957.25
B. Required effort (Line A.2 times 90%)		532,814,224.21		17,061.53
C. Current year expenditures (Line I.E and Line II.B)		640,931,674.60		20,905.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	291,168,272.19		291,168,272.19			296,187,296.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	31,274.07		31,274.07			30,700.49
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	30,700.49		30,700.49	30,575.18		30,575.18
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			30,700.49			30,575.18
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	161,734.07		161,734.07	152,116.00		152,116.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	26,902,227.14		26,902,227.14	27,113,395.00		27,113,395.00
5. Unsecured Roll Taxes (Object 8042)	1,336,210.04		1,336,210.04	1,007,532.00		1,007,532.00
6. Prior Years' Taxes (Object 8043)	260,374.16		260,374.16	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,719,188.36		1,719,188.36	2,541,836.00		2,541,836.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,069,467.16)		(8,069,467.16)	(8,069,467.00)		(8,069,467.00)

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	72,561.21		72,561.21	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	58,205,587.22		58,205,587.22	44,612,672.00		44,612,672.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	80,588,415.04	0.00	80,588,415.04	67,358,084.00	0.00	67,358,084.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	80,588,415.04	0.00	80,588,415.04	67,358,084.00	0.00	67,358,084.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,170,131.85			5,262,241.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	22,234,590.00		22,234,590.00	21,740,855.00		21,740,855.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	22,234,590.00	0.00	27,404,721.85	21,740,855.00	0.00	27,003,096.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	416,417,451.00		416,417,451.00	430,491,337.00		430,491,337.00
25. LCFF State Aid - Prior Years (Object 8019)	129,914.00		129,914.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	416,547,365.00	0.00	416,547,365.00	430,491,337.00	0.00	430,491,337.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	713,696,474.00		713,696,474.00	671,093,816.00		671,093,816.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	22,291,425.00		22,291,425.00	10,000,000.00		10,000,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			291,168,272.19			296,187,296.93
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9817			0.9959
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			296,187,296.93			313,969,185.64
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			80,588,415.04			67,358,084.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			3,684,058.80			3,669,021.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			243,003,603.74			273,614,197.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			243,003,603.74			273,614,197.64
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			10,432,852.97			5,157,698.85
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			91,021,268.01			72,515,782.85
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			232,570,750.77			268,456,498.79
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			91,021,268.01			
b. State Subventions (Line D8)			232,570,750.77			
c. Less: Excluded Appropriations (Line C23)			27,404,721.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			296,187,296.93			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			296,187,296.93			313,969,185.64
12. Appropriations Subject to the Limit (Line D9d)			296,187,296.93			

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) 21,852,102.56
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 519,126,779.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 18,538,012.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 10,832,452.36

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,208.67
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)	3,004,939.42
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)	32,445,612.99
9. Carry-Forward Adjustment (Part IV, Line F)	7,471,807.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,917,420.62
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	425,007,507.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	81,020,424.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	49,577,699.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	121,018.38
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,259.87
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	31,829.82
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,056,279.71
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	352,036.91
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)	1,304,949.62
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)	68,371,293.77
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)	4,328,179.87
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,539,270.54
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,831,540.01
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,786,668.02
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)	664,340,958.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.88%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.01%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	32,445,612.99
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(924,662.67)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.62%) times Part III, Line B19); zero if negative	7,471,807.64
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.62%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	7,471,807.64
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	7,471,807.64

Approved
indirect cost
rate: 3.62%

Highest rate
used in any
program: 3.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	11,842,167.73	428,686.47	3.62%
01	3010	17,037,608.69	616,761.43	3.62%
01	3310	7,069,295.36	255,908.49	3.62%
01	3311	9,555.25	345.90	3.62%
01	3315	157,351.86	5,696.14	3.62%
01	3327	25,000.00	905.00	3.62%
01	3345	1,355.92	49.08	3.62%
01	3385	34,599.50	1,252.50	3.62%
01	3395	14,627.49	529.51	3.62%
01	3410	284,221.43	10,288.63	3.62%
01	3550	314,060.44	11,368.99	3.62%
01	4201	14,609.48	528.86	3.62%
01	4203	1,642,226.44	59,448.60	3.62%
01	6010	285,490.20	10,334.75	3.62%
01	6053	1,029,466.02	37,266.06	3.62%
01	6128	10,422.25	377.28	3.62%
01	6211	113,584.17	4,111.75	3.62%
01	6318	36,416.66	1,217.00	3.34%
01	6331	162,094.15	5,867.35	3.62%
01	6387	1,472,568.57	53,306.98	3.62%
01	6388	683,024.13	24,725.47	3.62%
01	6500	80,213,096.88	2,506,131.32	3.12%
01	6515	142.83	5.17	3.62%
01	6520	331,794.06	12,010.94	3.62%
01	6546	2,422,758.91	87,703.87	3.62%
01	6547	417,106.81	15,099.26	3.62%
01	7220	135,401.16	1,217.17	0.90%
01	7311	16,733.65	605.76	3.62%
01	7339	274,480.36	9,936.20	3.62%
01	7435	12,503,610.92	452,630.00	3.62%
01	9010	6,713,552.41	224,095.44	3.34%
11	3555	46,772.59	770.32	1.65%
11	6371	146,423.56	5,300.53	3.62%
11	6391	2,392,074.39	86,593.09	3.62%
12	5025	178,030.91	6,444.09	3.62%
12	5035	78,654.25	2,847.00	3.62%
12	5058	31,560.00	1,142.00	3.62%
12	5160	36,155.00	1,306.00	3.61%

12	5210	375,425.29	13,590.00	3.62%
12	6040	1,063.00	38.00	3.57%
12	6105	9,733,488.58	352,351.31	3.62%
12	6160	57,524.00	2,081.00	3.62%
13	5310	15,005,826.80	543,210.93	3.62%
13	5320	1,761,614.14	63,769.88	3.62%

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,989,825.91	4,989,825.91
2. State Lottery Revenue	8560	6,418,029.85		3,056,404.21	9,474,434.06
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)		6,418,029.85	0.00	8,046,230.12	14,464,259.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,418,029.85		0.00	6,418,029.85
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	0.00		1,333,970.17	1,333,970.17
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			75,985.00	75,985.00
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)		6,418,029.85	0.00	1,409,955.17	7,827,985.02
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	6,636,274.95	6,636,274.95
D. COMMENTS:					
Software expense that goes along with textbooks.					

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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	1,595,457.14	34,010.88	1,629,468.02	79,850.87		1,709,318.89
1110	Regular Education, K-12	378,624,104.95	115,853,516.74	494,477,621.69	24,231,507.77		518,709,129.46
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	7,465,449.15	2,481,288.63	9,946,737.78	487,432.48		10,434,170.26
3300	Independent Study Centers	665,902.77	0.00	665,902.77	32,632.07		698,534.84
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	10,638,344.61	3,382,795.79	14,021,140.40	687,095.55		14,708,235.95
4110	Regular Education, Adult	62,979.92	0.00	62,979.92	3,086.28		66,066.20
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	9,638,975.47	578,184.83	10,217,160.30	500,684.33		10,717,844.63
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	100,519,629.36	21,235,814.62	121,755,443.98	5,966,534.90		127,721,978.88
6000	Regional Occupational Ctr/Prg (ROC/P)	1,859,398.13	243,755.91	2,103,154.04	103,063.50		2,206,217.54
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	113,300.26	0.00	113,300.26	5,552.19		118,852.45
8100	Community Services	12,259.87	0.00	12,259.87	600.79		12,860.66
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					1,390,246.80	1,390,246.80
----	Enterprise					31,829.82	31,829.82
----	Facilities Acquisition & Construction					20,294,718.45	20,294,718.45
----	Other Outgo					19,928,595.06	19,928,595.06
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,530,489.23	1,530,489.23	2,055,899.08		3,586,388.31
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,079,444.15)		(1,079,444.15)
----	Total General Fund and Charter Schools Funds Expenditures	511,195,801.63	145,339,856.63	656,535,658.26	33,074,495.66	41,645,390.13	731,255,544.05

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	843,073.66	725,860.41	7,773.87	0.00	18,749.20	0.00	0.00			0.00	0.00	1,595,457.14
1110	Regular Education, K-12	348,717,126.31	253,018.48	1,050,845.91	28,273,821.76	323,464.99	0.00	5,827.50			0.00	0.00	378,624,104.95
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	5,162,561.53	26,463.27	11,106.48	938,508.05	1,054,841.79	0.00	1,527.50			270,440.53	0.00	7,465,449.15
3300	Independent Study Centers	665,902.77	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	665,902.77
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	9,236,780.17	1,138,263.65	35,230.52	227,707.15	0.00	0.00	363.12			0.00	0.00	10,638,344.61
4110	Regular Education, Adult	21,459.90	12,077.93	0.00	28,264.30	0.00	0.00	0.00			1,177.79	0.00	62,979.92
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,582,258.44	4,744,193.58	2,177,511.28	135,012.17	0.00	0.00	0.00			0.00	0.00	9,638,975.47
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	79,338,979.04	5,167,568.18	4,362.03	0.00	8,261,409.83	7,747,310.28	0.00			0.00	0.00	100,519,629.36
6000	ROC/P	1,820,556.26	26,109.52	0.00	12,732.35	0.00	0.00	0.00			0.00	0.00	1,859,398.13
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	113,300.26	0.00	0.00	0.00	0.00	113,300.26
8100	Community Services		0.00	0.00	0.00	0.00	0.00		12,259.87	0.00	0.00	0.00	12,259.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		448,388,698.08	12,093,555.02	3,286,830.09	29,616,045.78	9,658,465.81	7,747,310.28	121,018.38	12,259.87	0.00	271,618.32	0.00	511,195,801.63

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	34,010.88	0.00	0.00	34,010.88
1110	Regular Education, K-12	52,688,282.22	60,240,151.67	2,925,082.85	115,853,516.74
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,139,364.21	1,341,924.42	0.00	2,481,288.63
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,376,862.14	2,005,933.65	0.00	3,382,795.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	578,184.83	0.00	0.00	578,184.83
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	12,726,868.25	7,674,347.54	834,598.83	21,235,814.62
6000	ROC/P	243,755.91	0.00	0.00	243,755.91
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	1,530,489.23	0.00	0.00	1,530,489.23
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		70,317,817.67	71,262,357.28	3,759,681.68	145,339,856.63

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,056,279.71
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	70,208.67
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,890,049.45
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,137,401.98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	34,153,939.81
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	511,195,801.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	145,339,856.63
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	656,535,658.26
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,539,270.54
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,831,540.01
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	26,052,180.72
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	40,422,991.27
D.	Total Direct Charged and Allocated Costs (B3 + C5)	696,958,649.53
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.90%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,390,246.80				1,390,246.80
Enterprise (Objects 1000-5999, 6400-6920)		31,829.82			31,829.82
Facilities Acquisition & Construction (Objects 1000-6700)			20,294,718.45		20,294,718.45
Other Outgo (Objects 1000 - 7999)				19,928,595.06	19,928,595.06
Total Other Costs	1,390,246.80	31,829.82	20,294,718.45	19,928,595.06	41,645,390.13

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	20,407,099.24	5,282,511.08	10,334,383.96	34,293,823.36	71,262,357.27	0.00	3,759,681.68
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00			
1110 Regular Education, K-12	1,549.16	1,549.16	1,549.16	1,549.16	1,386.23		2,201.00
3100 Alternative Schools							
3200 Continuation Schools	33.50	33.50	33.50	33.50	30.88		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	40.48	40.48	40.48	40.48	46.16		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	17.00	17.00	17.00	17.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	374.20	374.20	374.20	374.20	176.60		628.00
6000 ROC/P	7.17	7.17	7.17	7.17			
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	45.00	45.00	45.00	45.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2,067.51	2,067.51	2,067.51	2,067.51	1,639.87	0.00	2,829.00

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: (FA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Fontana Unified (FA00)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Current LEA:	36-67710-0000000 Fontana Unified	
Selected SELPA:	FA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
FA	Fontana Unified	

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

36 67710 0000000
Report SEMA
F8AR3EPD29(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,617.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,532,341.12	0.00	0.00	7,227.16	2,350,775.88	28,835,949.26		32,726,293.42
2000-2999	Classified Salaries	738,099.24	0.00	0.00	0.00	924,638.66	13,226,346.91		14,889,084.81
3000-3999	Employee Benefits	1,183,156.54	0.00	0.00	2,515.17	1,730,210.93	24,394,057.01		27,309,939.65
4000-4999	Books and Supplies	240,496.56	0.00	0.00	0.00	120,994.58	281,694.47		643,185.61
5000-5999	Services and Other Operating Expenditures	7,778,554.04	0.00	0.00	119,885.00	11,317.55	17,041,369.28		24,951,125.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,310.93		11,310.93
7130	State Special Schools	20,002.00	0.00	0.00	0.00	0.00	0.00		20,002.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,492,649.50	0.00	0.00	129,627.33	5,137,937.60	83,790,727.86	0.00	100,550,942.29
7310	Transfers of Indirect Costs	1,780.41	0.00	0.00	1,257.67	14,819.32	2,816,299.20		2,834,156.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	21,235,814.62							21,235,814.62
	Total Indirect Costs and PCR Allocations	21,237,595.03	0.00	0.00	1,257.67	14,819.32	2,816,299.20	0.00	24,069,971.22
	TOTAL COSTS	32,730,244.53	0.00	0.00	130,885.00	5,152,756.92	86,607,027.06	0.00	124,620,913.51
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	7,015.75	0.00	0.00	0.00	0.00	4,963,252.68		4,970,268.43
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	79,066.54	197,526.79		276,593.33
3000-3999	Employee Benefits	2,539.50	0.00	0.00	0.00	78,285.32	2,167,082.43		2,247,907.25
4000-4999	Books and Supplies	80,268.42	0.00	0.00	0.00	0.00	41,759.60		122,028.02
5000-5999	Services and Other Operating Expenditures	39,627.49	0.00	0.00	0.00	1,355.92	411,376.73		452,360.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	129,451.16	0.00	0.00	0.00	158,707.78	7,780,998.23	0.00	8,069,157.17
7310	Transfers of Indirect Costs	1,780.41	0.00	0.00	0.00	5,745.22	266,197.12		273,722.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,780.41	0.00	0.00	0.00	5,745.22	266,197.12	0.00	273,722.75
	TOTAL BEFORE OBJECT 8980	131,231.57	0.00	0.00	0.00	164,453.00	8,047,195.35	0.00	8,342,879.92
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								8,342,879.92

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

36 67710 0000000
Report SEMA
F8AR3EPD29(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,525,325.37	0.00	0.00	7,227.16	2,350,775.88	23,872,696.58		27,756,024.99
2000-2999	Classified Salaries	738,099.24	0.00	0.00	0.00	845,572.12	13,028,820.12		14,612,491.48
3000-3999	Employee Benefits	1,180,617.04	0.00	0.00	2,515.17	1,651,925.61	22,226,974.58		25,062,032.40
4000-4999	Books and Supplies	160,228.14	0.00	0.00	0.00	120,994.58	239,934.87		521,157.59
5000-5999	Services and Other Operating Expenditures	7,738,926.55	0.00	0.00	119,885.00	9,961.63	16,629,992.55		24,498,765.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,310.93		11,310.93
7130	State Special Schools	20,002.00	0.00	0.00	0.00	0.00	0.00		20,002.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,363,198.34	0.00	0.00	129,627.33	4,979,229.82	76,009,729.63	0.00	92,481,785.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,257.67	9,074.10	2,550,102.08		2,560,433.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	21,235,814.62							21,235,814.62
	Total Indirect Costs and PCR Allocations	21,235,814.62	0.00	0.00	1,257.67	9,074.10	2,550,102.08	0.00	23,796,248.47
	TOTAL BEFORE OBJECT 8980	32,599,012.96	0.00	0.00	130,885.00	4,988,303.92	78,559,831.71	0.00	116,278,033.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								116,278,033.59
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	402,987.12	0.00	0.00	0.00	0.00	0.00		402,987.12
3000-3999	Employee Benefits	372,109.75	0.00	0.00	0.00	47,637.88	679,961.92		1,099,709.55
4000-4999	Books and Supplies	59,725.34	0.00	0.00	0.00	0.00	0.00		59,725.34
5000-5999	Services and Other Operating Expenditures	6,918,466.56	0.00	0.00	0.00	0.00	0.00		6,918,466.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	20,002.00	0.00	0.00	0.00	0.00	0.00		20,002.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,773,290.77	0.00	0.00	0.00	47,637.88	679,961.92	0.00	8,500,890.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,773,290.77	0.00	0.00	0.00	47,637.88	679,961.92	0.00	8,500,890.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								53,822,327.57
	TOTAL COSTS								62,323,218.14

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

36 67710 0000000
Report SEMA
F8AR3EPD29(2024-25)

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	108,662,628.83	6,590,247.83
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	108,662,628.83	6,590,247.83

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	4,442.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	4,442.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

36 67710 0000000
Report SEMA
F8AR3EPD29(2024-25)

SELPA:

Fontana Unified (FA)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) align="right">0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) align="right">0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

36 67710 0000000
Report SEMA
F8AR3EPD29(2024-25)

SELPA: Fontana Unified (FA)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	124,620,913.51		
	b. Less: Expenditures paid from federal sources	8,342,879.92		
	c. Expenditures paid from state and local sources	116,278,033.59	108,662,628.83	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		108,662,628.83	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	116,278,033.59	108,662,628.83	7,615,404.76
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	124,620,913.51		
	b. Less: Expenditures paid from federal sources	8,342,879.92		
	c. Expenditures paid from state and local sources	116,278,033.59	108,662,628.83	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		108,662,628.83	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	116,278,033.59	108,662,628.83	
	d. Special education unduplicated pupil count	4,617.00	4,442.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	25,184.76	24,462.55	722.21

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

36 67710 0000000
Report SEMA
F8AR3EPD29(2024-25)

SELPA: Fontana Unified (FA)

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	62,323,218.14	49,997,338.48	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		49,997,338.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	62,323,218.14	49,997,338.48	12,325,879.66

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	62,323,218.14	49,997,338.48	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		49,997,338.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	62,323,218.14	49,997,338.48	
	b. Special education unduplicated pupil count	4,617.00	4,442.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,498.64	11,255.59	2,243.05

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

Jonathan Dunn

Contact Name

Executive Director, Fiscal Services

909-357-5000

Telephone Number

Jonathan.Dunn@FUSD.net

SELPA: Fontana Unified (FA)

Title

Email Address

SELPA:

Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by SELPA (SE-CY)

SELPA:

Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

36 67710 0000000
Report SEMB
F8AR3EPD29(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									4,617.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,596,877.00	0.00	0.00	6,679.00	2,263,526.00	29,959,245.00		33,826,327.00
2000-2999	Classified Salaries	752,482.00	0.00	0.00	0.00	1,123,732.00	14,164,400.00		16,040,614.00
3000-3999	Employee Benefits	1,219,614.00	0.00	0.00	1,465.00	1,828,112.00	26,088,788.00		29,137,979.00
4000-4999	Books and Supplies	279,133.00	0.00	0.00	0.00	88,478.00	249,802.00		617,413.00
5000-5999	Services and Other Operating Expenditures	7,466,012.00	0.00	0.00	119,885.00	10,686.00	16,159,358.00		23,755,941.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,314,118.00	0.00	0.00	128,029.00	5,314,534.00	86,636,593.00	0.00	103,393,274.00
7310	Transfers of Indirect Costs	2,203.00	0.00	0.00	1,856.00	20,685.00	5,155,465.00		5,180,209.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,203.00	0.00	0.00	1,856.00	20,685.00	5,155,465.00	0.00	5,180,209.00
	TOTAL COSTS	11,316,321.00	0.00	0.00	129,885.00	5,335,219.00	91,792,058.00	0.00	108,573,483.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,596,877.00	0.00	0.00	6,679.00	2,263,526.00	25,152,735.00		29,019,817.00
2000-2999	Classified Salaries	752,482.00	0.00	0.00	0.00	1,054,818.00	13,981,840.00		15,789,140.00
3000-3999	Employee Benefits	1,219,614.00	0.00	0.00	1,465.00	1,756,877.00	23,866,555.00		26,844,511.00
4000-4999	Books and Supplies	279,133.00	0.00	0.00	0.00	74,225.00	247,793.00		601,151.00
5000-5999	Services and Other Operating Expenditures	7,451,658.00	0.00	0.00	119,885.00	9,355.00	15,765,332.00		23,346,230.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,299,764.00	0.00	0.00	128,029.00	5,158,801.00	79,029,255.00	0.00	95,615,849.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,856.00	11,965.00	4,751,466.00		4,765,287.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	1,856.00	11,965.00	4,751,466.00	0.00	4,765,287.00
	TOTAL BEFORE OBJECT 8980	11,299,764.00	0.00	0.00	129,885.00	5,170,766.00	83,780,721.00	0.00	100,381,136.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								100,381,136.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	390,414.00	0.00	0.00	0.00	0.00	0.00		390,414.00
3000-3999	Employee Benefits	396,912.00	0.00	0.00	0.00	45,681.00	620,711.00		1,063,304.00
4000-4999	Books and Supplies	116,000.00	0.00	0.00	0.00	0.00	0.00		116,000.00
5000-5999	Services and Other Operating Expenditures	6,581,100.00	0.00	0.00	0.00	0.00	0.00		6,581,100.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,484,426.00	0.00	0.00	0.00	45,681.00	620,711.00	0.00	8,150,818.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,484,426.00	0.00	0.00	0.00	45,681.00	620,711.00	0.00	8,150,818.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								59,326,957.00
	TOTAL COSTS								67,477,775.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

36 67710 0000000
Report SEMB
F8AR3EPD29(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								4,617.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,532,341.12	0.00	0.00	7,227.16	2,350,775.88	28,835,949.26		32,726,293.42
2000-2999	Classified Salaries	738,099.24	0.00	0.00	0.00	924,638.66	13,226,346.91		14,889,084.81
3000-3999	Employee Benefits	1,183,156.54	0.00	0.00	2,515.17	1,730,210.93	24,394,057.01		27,309,939.65
4000-4999	Books and Supplies	240,496.56	0.00	0.00	0.00	120,994.58	281,694.47		643,185.61
5000-5999	Services and Other Operating Expenditures	7,778,554.04	0.00	0.00	119,885.00	11,317.55	17,041,369.28		24,951,125.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,310.93		11,310.93
7130	State Special Schools	20,002.00	0.00	0.00	0.00	0.00	0.00		20,002.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,492,649.50	0.00	0.00	129,627.33	5,137,937.60	83,790,727.86	0.00	100,550,942.29
7310	Transfers of Indirect Costs	1,780.41	0.00	0.00	1,257.67	14,819.32	2,816,299.20		2,834,156.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	21,235,814.62							21,235,814.62
	Total Indirect Costs	1,780.41	0.00	0.00	1,257.67	14,819.32	2,816,299.20	0.00	2,834,156.60
	TOTAL COSTS	11,494,429.91	0.00	0.00	130,885.00	5,152,756.92	86,607,027.06	0.00	103,385,098.89
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	7,015.75	0.00	0.00	0.00	0.00	4,963,252.68		4,970,268.43
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	79,066.54	197,526.79		276,593.33
3000-3999	Employee Benefits	2,539.50	0.00	0.00	0.00	78,285.32	2,167,082.43		2,247,907.25
4000-4999	Books and Supplies	80,268.42	0.00	0.00	0.00	0.00	41,759.60		122,028.02
5000-5999	Services and Other Operating Expenditures	39,627.49	0.00	0.00	0.00	1,355.92	411,376.73		452,360.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	129,451.16	0.00	0.00	0.00	158,707.78	7,780,998.23	0.00	8,069,157.17
7310	Transfers of Indirect Costs	1,780.41	0.00	0.00	0.00	5,745.22	266,197.12		273,722.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,780.41	0.00	0.00	0.00	5,745.22	266,197.12	0.00	273,722.75
	TOTAL BEFORE OBJECT 8980	131,231.57	0.00	0.00	0.00	164,453.00	8,047,195.35	0.00	8,342,879.92

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

36 67710 0000000
Report SEMB
F8AR3EPD29(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								8,342,879.92
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,525,325.37	0.00	0.00	7,227.16	2,350,775.88	23,872,696.58		27,756,024.99
2000-2999	Classified Salaries	738,099.24	0.00	0.00	0.00	845,572.12	13,028,820.12		14,612,491.48
3000-3999	Employee Benefits	1,180,617.04	0.00	0.00	2,515.17	1,651,925.61	22,226,974.58		25,062,032.40
4000-4999	Books and Supplies	160,228.14	0.00	0.00	0.00	120,994.58	239,934.87		521,157.59
5000-5999	Services and Other Operating Expenditures	7,738,926.55	0.00	0.00	119,885.00	9,961.63	16,629,992.55		24,498,765.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,310.93		11,310.93
7130	State Special Schools	20,002.00	0.00	0.00	0.00	0.00	0.00		20,002.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,363,198.34	0.00	0.00	129,627.33	4,979,229.82	76,009,729.63	0.00	92,481,785.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,257.67	9,074.10	2,550,102.08		2,560,433.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	21,235,814.62							21,235,814.62
	Total Indirect Costs	0.00	0.00	0.00	1,257.67	9,074.10	2,550,102.08	0.00	2,560,433.85
	TOTAL BEFORE OBJECT 8980	11,363,198.34	0.00	0.00	130,885.00	4,988,303.92	78,559,831.71	0.00	95,042,218.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								95,042,218.97
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	402,987.12	0.00	0.00	0.00	0.00	0.00		402,987.12
3000-3999	Employee Benefits	372,109.75	0.00	0.00	0.00	47,637.88	679,961.92		1,099,709.55
4000-4999	Books and Supplies	59,725.34	0.00	0.00	0.00	0.00	0.00		59,725.34
5000-5999	Services and Other Operating Expenditures	6,918,466.56	0.00	0.00	0.00	0.00	0.00		6,918,466.56
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	20,002.00	0.00	0.00	0.00	0.00	0.00		20,002.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,773,290.77	0.00	0.00	0.00	47,637.88	679,961.92	0.00	8,500,890.57

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

36 67710 0000000
Report SEMB
F8AR3EPD29(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,773,290.77	0.00	0.00	0.00	47,637.88	679,961.92	0.00	8,500,890.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								53,822,327.57
	TOTAL COSTS								62,323,218.14

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Fontana Unified (FA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

36 67710 0000000
Report SEMB
F8AR3EPD29(2024-25)

SELPA: **Fontana Unified (FA)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
	=====		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
	=====		
Current year funding (IDEA Section 619 - Resource 3315)	=====		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
	=====		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	=====	=====	=====

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)	=====	=====

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

36 67710 0000000
Report SEMB
F8AR3EPD29(2024-25)

SELPA: Fontana Unified (FA)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	108,573,483.00		
	b. Less: Expenditures paid from federal sources	8,192,347.00		
	c. Expenditures paid from state and local sources	100,381,136.00	124,104,179.95	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(21,235,814.62)	
	Comparison year's expenditures, adjusted for MOE calculation		102,868,365.33	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	100,381,136.00	102,868,365.33	(2,487,229.33)
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.				
		Budgeted Amounts FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	108,573,483.00		
	b. Less: Expenditures paid from federal sources	8,192,347.00		

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:

Fontana Unified (FA)

c. Expenditures paid from state and local sources	100,381,136.00	124,104,179.95	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(21,235,814.62)	
Comparison year's expenditures, adjusted for MOE calculation		102,868,365.33	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	100,381,136.00	102,868,365.33	
d. Special education unduplicated pupil count	4,617.00	4,617.00	
e. Per capita state and local expenditures (Test2c/Test2d)	21,741.64	22,280.35	(538.71)
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	67,477,775.00	62,323,218.14	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		62,323,218.14	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	67,477,775.00	62,323,218.14	5,154,556.86
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.				

		Budget	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	67,477,775.00	62,323,218.14	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		62,323,218.14	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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Net expenditures paid from local sources	67,477,775.00	62,323,218.14	
b. Special education unduplicated pupil count	4,617.00	4,617.00	
c. Per capita local expenditures (Test4a/Test4b)	14,615.07	13,498.64	1,116.43

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .

Jonathan Dunn

909-357-5000

Contact Name

Telephone Number

Executive Director, Fiscal Services

909-357-5000

Title

Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA:

Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

36 67710 0000000
Report SEMB
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SELPA:

Fontana Unified (FA)

Object Code	Description	Fontana Unified (FA00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
2024-25 Unaudited 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	(259,622.77)	0.00	(1,079,444.15)				
Other Sources/Uses Detail					0.00	19,802,572.06		
Fund Reconciliation							5,126,571.46	10,905,821.50
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	85,398.34	0.00	92,663.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							14,508.80	222,594.29
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	20,557.92	0.00	379,799.40	0.00				
Other Sources/Uses Detail					89,610.06	0.00		
Fund Reconciliation							89,610.06	1,583,201.22
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(69,589.31)	606,980.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							22,795.58	2,725,208.57
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

Unaudited Actuals
2024-25 Unaudited 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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	2,100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	221,155.82	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	221,155.82
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	655,385.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,368,347.00	0.00		
Fund Reconciliation							142,289.60	433,710.38
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,394,643.35	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67710 0000000
Form SIAA
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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				
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		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,523,863.86	222,590.93
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			

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

36 67710 0000000
Form SIAA
F8AR3EPD29(2024-25)

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
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								
Fund Reconciliation							0.00	0.00
TOTALS	329,212.08	(329,212.08)	1,079,444.15	(1,079,444.15)	20,457,957.06	20,457,957.06	16,314,282.71	16,314,282.71

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Fontana Unified

San Bernardino 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)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	7412	(\$275,982.57)
Explanation: Increased spending in 24/25, will adjust budget down in 25/26.		
01	7413	(\$18,657.39)
Explanation: Increased spending in 24/25, will adjust budget down in 25/26.		
Total of negative resource balances for Fund 01		(\$294,639.96)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7412	9790	(\$275,982.57)
Explanation: Increased spending in 24/25, will adjust budget down in 25/26.			
01	7413	9790	(\$18,657.39)
Explanation: Increased spending in 24/25, will adjust budget down in 25/26.			

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Fontana Unified

San Bernardino County

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

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

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9791	3213	9791	\$121.93
01-3213-1-0000-0000-9791	3213	9791	(\$121.93)