

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: Sep 04, 2025

Printed Name: Bradlee Crihfield

Title: Board Clerk

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:

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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	57.76%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	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	\$85,591,901.78
	Appropriations Subject to Limit	\$85,591,901.78
	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	4.27%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

			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	141,698,535.02	670,170.78	142,368,705.80	142,525,284.00	637,416.00	143,162,700.00	0.6%
2) Federal Revenue		8100-8299	0.00	16,889,882.71	16,889,882.71	0.00	7,663,065.00	7,663,065.00	-54.6%
3) Other State Revenue		8300-8599	4,092,126.84	32,692,558.10	36,784,684.94	3,712,041.00	30,287,954.00	33,999,995.00	-7.6%
4) Other Local Revenue		8600-8799	7,663,231.50	3,871,149.90	11,534,381.40	5,004,728.00	3,613,428.00	8,618,156.00	-25.3%
5) TOTAL, REVENUES			153,453,893.36	54,123,761.49	207,577,654.85	151,242,053.00	42,201,863.00	193,443,916.00	-6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,672,782.11	18,981,473.55	78,654,255.66	59,611,476.00	21,650,417.00	81,261,893.00	3.3%
2) Classified Salaries		2000-2999	15,718,592.79	7,982,906.29	23,701,499.08	17,541,888.00	8,887,763.00	26,429,651.00	11.5%
3) Employee Benefits		3000-3999	33,020,421.97	18,766,861.48	51,787,283.45	35,707,172.00	20,225,416.00	55,932,588.00	8.0%
4) Books and Supplies		4000-4999	2,128,696.59	5,973,923.81	8,102,620.40	2,770,915.00	4,771,788.00	7,542,703.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	14,512,062.83	30,770,157.92	45,282,220.75	16,549,345.00	27,459,555.00	44,008,900.00	-2.8%
6) Capital Outlay		6000-6999	6,274,725.78	6,786,561.40	13,061,287.18	26,345,200.00	3,240,468.00	29,585,668.00	126.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	72,382.00	57,219.49	129,601.49	750,000.00	0.00	750,000.00	478.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,873,926.37)	3,559,074.17	(314,852.20)	(2,806,733.00)	2,510,288.00	(296,445.00)	-5.8%
9) TOTAL, EXPENDITURES			127,525,737.70	92,878,178.11	220,403,915.81	156,469,263.00	88,745,695.00	245,214,958.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,928,155.66	(38,754,416.62)	(12,826,260.96)	(5,227,210.00)	(46,543,832.00)	(51,771,042.00)	303.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,664,141.82)	35,664,141.82	0.00	(39,444,416.00)	39,444,416.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,664,141.82)	35,664,141.82	0.00	(39,444,416.00)	39,444,416.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,735,986.16)	(3,090,274.80)	(12,826,260.96)	(44,671,626.00)	(7,099,416.00)	(51,771,042.00)	303.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	96,075,007.36	42,624,041.59	138,699,048.95	86,339,021.20	39,533,766.79	125,872,787.99	-9.2%
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)			96,075,007.36	42,624,041.59	138,699,048.95	86,339,021.20	39,533,766.79	125,872,787.99	-9.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,075,007.36	42,624,041.59	138,699,048.95	86,339,021.20	39,533,766.79	125,872,787.99	-9.2%
2) Ending Balance, June 30 (E + F1e)			86,339,021.20	39,533,766.79	125,872,787.99	41,667,395.20	32,434,350.79	74,101,745.99	-41.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	273,813.11	0.00	273,813.11	182,438.00	0.00	182,438.00	-33.4%
Prepaid Items		9713	7,534,143.48	0.00	7,534,143.48	2,759,239.00	0.00	2,759,239.00	-63.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	39,533,766.79	39,533,766.79	0.00	32,434,350.79	32,434,350.79	-18.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	59,000,000.00	0.00	59,000,000.00	30,000,000.00	0.00	30,000,000.00	-49.2%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,612,118.00	0.00	6,612,118.00	7,356,449.00	0.00	7,356,449.00	11.3%
Unassigned/Unappropriated Amount		9790	12,868,946.61	0.00	12,868,946.61	1,319,269.20	0.00	1,319,269.20	-89.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	124,923,005.33	42,159,078.46	167,082,083.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(26,892,170.91)	(1,914,687.07)	(28,806,857.98)				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,561,482.14	12,388,874.83	15,950,356.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	273,813.11	0.00	273,813.11				

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)	
7) Prepaid Expenditures		9330	7,534,143.48	0.00	7,534,143.48				
8) Other Current Assets		9340	4,271.95	0.00	4,271.95				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			109,454,545.10	52,633,266.22	162,087,811.32				
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	15,310,795.90	10,267,818.18	25,578,614.08				
2) Due to Grantor Governments		9590	7,804,728.00	246,525.61	8,051,253.61				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,585,155.64	2,585,155.64				
6) TOTAL, LIABILITIES			23,115,523.90	13,099,499.43	36,215,023.33				
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)			86,339,021.20	39,533,766.79	125,872,787.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	80,570,766.00	0.00	80,570,766.00	94,886,332.00	0.00	94,886,332.00	17.8%
Education Protection Account State Aid - Current Year		8012	33,477,720.00	0.00	33,477,720.00	19,134,205.00	0.00	19,134,205.00	-42.8%
State Aid - Prior Years		8019	(812,463.00)	0.00	(812,463.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	60,142.49	0.00	60,142.49	60,129.00	0.00	60,129.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5.38	0.00	5.38	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	16,073,900.03	0.00	16,073,900.03	16,035,725.00	0.00	16,035,725.00	-0.2%
Unsecured Roll Taxes		8042	480,278.29	0.00	480,278.29	480,278.00	0.00	480,278.00	0.0%
Prior Years' Taxes		8043	271,739.67	0.00	271,739.67	273,912.00	0.00	273,912.00	0.8%
Supplemental Taxes		8044	610,751.79	0.00	610,751.79	639,321.00	0.00	639,321.00	4.7%
Education Revenue Augmentation Fund (ERAF)		8045	9,615,979.22	0.00	9,615,979.22	9,745,731.00	0.00	9,745,731.00	1.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,336,781.89	0.00	1,336,781.89	1,203,174.00	0.00	1,203,174.00	-10.0%
Penalties and Interest from Delinquent Taxes		8048	12,933.26	0.00	12,933.26	66,477.00	0.00	66,477.00	414.0%
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			141,698,535.02	0.00	141,698,535.02	142,525,284.00	0.00	142,525,284.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	670,170.78	670,170.78	0.00	637,416.00	637,416.00	-4.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			141,698,535.02	670,170.78	142,368,705.80	142,525,284.00	637,416.00	143,162,700.00	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	4,554,891.95	4,554,891.95	0.00	2,789,354.00	2,789,354.00	-38.8%
Special Education Discretionary Grants		8182	0.00	117,799.94	117,799.94	0.00	208,477.00	208,477.00	77.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,312,263.41	3,312,263.41		3,406,543.00	3,406,543.00	2.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		220,804.30	220,804.30		420,010.00	420,010.00	90.2%
Title III, Immigrant Student Program	4201	8290		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 III, English Learner Program	4203	8290		150,556.23	150,556.23		206,394.00	206,394.00	37.1%
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		340,810.18	340,810.18		246,464.00	246,464.00	-27.7%
Career and Technical Education	3500-3599	8290		126,740.00	126,740.00		122,315.00	122,315.00	-3.5%
All Other Federal Revenue	All Other	8290	0.00	8,066,016.70	8,066,016.70	0.00	263,508.00	263,508.00	-96.7%
TOTAL, FEDERAL REVENUE			0.00	16,889,882.71	16,889,882.71	0.00	7,663,065.00	7,663,065.00	-54.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		9,017,017.62	9,017,017.62		9,059,237.00	9,059,237.00	0.5%
Prior Years	6500	8319		2,939.62	2,939.62		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	216.00	216.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	457,036.00	0.00	457,036.00	460,177.00	0.00	460,177.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	1,876,796.12	897,458.68	2,774,254.80	1,837,228.00	788,760.00	2,625,988.00	-5.3%
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									
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,975,484.00	9,975,484.00		9,476,710.00	9,476,710.00	-5.0%
Charter School Facility Grant	6030	8590		1,199,226.13	1,199,226.13		1,199,226.00	1,199,226.00	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		986,321.44	986,321.44		450,795.00	450,795.00	-54.3%
Arts and Music in Schools (Prop 28)	6770	8590		1,668,054.00	1,668,054.00		1,668,054.00	1,668,054.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,758,294.72	8,945,840.61	10,704,135.33	1,414,636.00	7,645,172.00	9,059,808.00	-15.4%
TOTAL, OTHER STATE REVENUE			4,092,126.84	32,692,558.10	36,784,684.94	3,712,041.00	30,287,954.00	33,999,995.00	-7.6%
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	66,104.14	66,104.14	0.00	27,876.00	27,876.00	-57.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,627,065.44	738.37	5,627,803.81	5,004,728.00	0.00	5,004,728.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	150.00	150.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									

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)	
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	2,036,166.06	3,804,157.39	5,840,323.45	0.00	3,585,552.00	3,585,552.00	-38.6%
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			7,663,231.50	3,871,149.90	11,534,381.40	5,004,728.00	3,613,428.00	8,618,156.00	-25.3%
TOTAL, REVENUES			153,453,893.36	54,123,761.49	207,577,654.85	151,242,053.00	42,201,863.00	193,443,916.00	-6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,229,356.54	15,259,708.31	63,489,064.85	47,402,970.00	17,643,775.00	65,046,745.00	2.5%
Certificated Pupil Support Salaries		1200	4,517,930.33	2,131,530.23	6,649,460.56	4,561,210.00	2,345,908.00	6,907,118.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,386,568.09	291,761.41	6,678,329.50	7,225,870.00	284,464.00	7,510,334.00	12.5%
Other Certificated Salaries		1900	538,927.15	1,298,473.60	1,837,400.75	421,426.00	1,376,270.00	1,797,696.00	-2.2%
TOTAL, CERTIFICATED SALARIES			59,672,782.11	18,981,473.55	78,654,255.66	59,611,476.00	21,650,417.00	81,261,893.00	3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,215,297.18	3,200,514.45	4,415,811.63	1,399,345.00	3,892,474.00	5,291,819.00	19.8%
Classified Support Salaries		2200	6,376,276.46	3,182,628.59	9,558,905.05	7,227,792.00	3,269,919.00	10,497,711.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	1,509,059.77	592,800.45	2,101,860.22	1,764,942.00	692,381.00	2,457,323.00	16.9%
Clerical, Technical and Office Salaries		2400	6,346,937.59	570,351.82	6,917,289.41	6,760,010.00	672,278.00	7,432,288.00	7.4%
Other Classified Salaries		2900	271,021.79	436,610.98	707,632.77	389,799.00	360,711.00	750,510.00	6.1%
TOTAL, CLASSIFIED SALARIES			15,718,592.79	7,982,906.29	23,701,499.08	17,541,888.00	8,887,763.00	26,429,651.00	11.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,007,334.73	10,132,871.32	21,140,206.05	11,332,074.00	10,315,749.00	21,647,823.00	2.4%
PERS		3201-3202	3,830,539.86	2,104,862.38	5,935,402.24	4,293,152.00	2,270,113.00	6,563,265.00	10.6%
OASDI//Medicare/Alternative		3301-3302	2,055,402.74	921,945.29	2,977,348.03	2,227,623.00	992,241.00	3,219,864.00	8.1%
Health and Welfare Benefits		3401-3402	11,262,507.18	3,878,647.52	15,141,154.70	12,404,361.00	4,492,076.00	16,896,437.00	11.6%
Unemployment Insurance		3501-3502	41,614.86	14,879.63	56,494.49	38,698.00	15,319.00	54,017.00	-4.4%
Workers' Compensation		3601-3602	4,517,485.97	1,611,014.93	6,128,500.90	4,627,771.00	1,831,854.00	6,459,625.00	5.4%
OPEB, Allocated		3701-3702	305,536.63	102,640.41	408,177.04	775,993.00	308,064.00	1,084,057.00	165.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	7,500.00	0.00	7,500.00	New
TOTAL, EMPLOYEE BENEFITS			33,020,421.97	18,766,861.48	51,787,283.45	35,707,172.00	20,225,416.00	55,932,588.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	687,213.78	687,213.78	19,254.00	589,400.00	608,654.00	-11.4%
Books and Other Reference Materials		4200	76,636.93	524,361.30	600,998.23	128,121.00	328,945.00	457,066.00	-23.9%
Materials and Supplies		4300	1,753,700.96	3,575,892.19	5,329,593.15	2,206,368.00	3,564,872.00	5,771,240.00	8.3%
Noncapitalized Equipment		4400	298,358.70	1,186,456.54	1,484,815.24	417,172.00	288,571.00	705,743.00	-52.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,128,696.59	5,973,923.81	8,102,620.40	2,770,915.00	4,771,788.00	7,542,703.00	-6.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	19,698,484.29	19,698,484.29	0.00	18,646,968.00	18,646,968.00	-5.3%
Travel and Conferences		5200	327,586.14	352,703.77	680,289.91	454,870.00	328,497.00	783,367.00	15.2%
Dues and Memberships		5300	67,886.88	18,248.00	86,134.88	91,943.00	16,500.00	108,443.00	25.9%
Insurance		5400 - 5450	11,457.00	230,852.00	242,309.00	0.00	136,300.00	136,300.00	-43.7%
Operations and Housekeeping Services		5500	2,342,011.44	107,974.23	2,449,985.67	2,220,676.00	77,000.00	2,297,676.00	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,885.29	571,636.46	772,521.75	278,200.00	795,000.00	1,073,200.00	38.9%
Transfers of Direct Costs		5710	5,534.72	(5,534.72)	0.00	(300.00)	300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	202,260.28	61,988.20	264,248.48	288,450.00	72,500.00	360,950.00	36.6%
Professional/Consulting Services and Operating Expenditures		5800	11,186,588.78	9,728,771.91	20,915,360.69	13,048,133.00	7,379,090.00	20,427,223.00	-2.3%
Communications		5900	167,852.30	5,033.78	172,886.08	167,373.00	7,400.00	174,773.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,512,062.83	30,770,157.92	45,282,220.75	16,549,345.00	27,459,555.00	44,008,900.00	-2.8%

			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							
CAPITAL OUTLAY									
Land		6100	0.00	3,341,620.00	3,341,620.00	5,000.00	0.00	5,000.00	-99.9%
Land Improvements		6170	126,077.63	131,459.60	257,537.23	25,010,000.00	0.00	25,010,000.00	9,611.2%
Buildings and Improvements of Buildings		6200	171,922.79	691,876.90	863,799.69	20,000.00	2,860,468.00	2,880,468.00	233.5%
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	402,066.40	2,030,124.22	2,432,190.62	532,000.00	210,000.00	742,000.00	-69.5%
Equipment Replacement		6500	5,574,658.96	591,480.68	6,166,139.64	738,200.00	170,000.00	908,200.00	-85.3%
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	40,000.00	0.00	40,000.00	New
TOTAL, CAPITAL OUTLAY			6,274,725.78	6,786,561.40	13,061,287.18	26,345,200.00	3,240,468.00	29,585,668.00	126.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	72,382.00	0.00	72,382.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	750,000.00	0.00	750,000.00	New
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		57,219.49	57,219.49		0.00	0.00	-100.0%
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)			72,382.00	57,219.49	129,601.49	750,000.00	0.00	750,000.00	478.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,517,064.02)	3,517,064.02	0.00	(2,469,085.00)	2,469,085.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(356,862.35)	42,010.15	(314,852.20)	(337,648.00)	41,203.00	(296,445.00)	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,873,926.37)	3,559,074.17	(314,852.20)	(2,806,733.00)	2,510,288.00	(296,445.00)	-5.8%
TOTAL, EXPENDITURES			127,525,737.70	92,878,178.11	220,403,915.81	156,469,263.00	88,745,695.00	245,214,958.00	11.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	(35,665,631.20)	35,665,631.20	0.00	(39,444,416.00)	39,444,416.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,489.38	(1,489.38)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,664,141.82)	35,664,141.82	0.00	(39,444,416.00)	39,444,416.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(35,664,141.82)	35,664,141.82	0.00	(39,444,416.00)	39,444,416.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	7,763,589.04	7,763,589.04
6266	Educator Effectiveness, FY 2021-22	1,695,436.28	113,534.28
6300	Lottery: Instructional Materials	3,670,460.11	3,670,460.11
6500	Special Education	179,014.96	179,014.96
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	744,314.08	733,631.08
6536	Special Ed: Dispute Prevention and Dispute Resolution	86.12	86.12
6546	Mental Health-Related Services	75,276.13	75,276.13
6547	Special Education Early Intervention Preschool Grant	855,635.60	855,635.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,895,889.49	2,895,889.49
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,050,666.97	3,061,588.97
7339	Dual Enrollment Opportunities	238,663.64	155,452.64
7399	LCFF Equity Multiplier	486,979.52	57,509.52
7412	A-G Access/Success Grant	477,574.22	195,714.22
7413	A-G Learning Loss Mitigation Grant	264,388.31	36,645.31
7415	Classified School Employee Summer Assistance Program	215,902.10	215,902.10
7435	Learning Recovery Emergency Block Grant	7,343,427.65	2,703,184.65
7810	Other Restricted State	90,710.58	90,710.58
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,549,396.52	2,141,711.52
9010	Other Restricted Local	7,936,355.47	7,488,814.47
Total, Restricted Balance		39,533,766.79	32,434,350.79

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	1,647,150.61	0.00	-100.0%
5) TOTAL, REVENUES			1,647,150.61	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	1,699,241.39	0.00	-100.0%
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			1,699,241.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,090.78)	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)			(52,090.78)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,102,161.45	868,189.67	-21.2%
b) Audit Adjustments		9793	(181,881.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			920,280.45	868,189.67	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			920,280.45	868,189.67	-5.7%
2) Ending Balance, June 30 (E + F1e)			868,189.67	868,189.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	868,189.67	868,189.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	868,189.67		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			868,189.67		
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)			868,189.67		
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Local Revenue		8699	1,647,150.61	0.00	-100.0%
TOTAL, REVENUES			1,647,150.61	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%
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					
Materials and Supplies		4300	1,699,241.39	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,699,241.39	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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			1,699,241.39	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%
(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%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	868,189.67	868,189.67
Total, Restricted Balance		868,189.67	868,189.67

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,599,485.22	1,521,649.00	-4.9%
2) Federal Revenue		8100-8299	6,107,608.81	6,142,721.00	0.6%
3) Other State Revenue		8300-8599	20,781,784.38	20,096,702.00	-3.3%
4) Other Local Revenue		8600-8799	182,349.40	0.00	-100.0%
5) TOTAL, REVENUES			28,671,227.81	27,761,072.00	-3.2%
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	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	28,644,213.80	27,761,072.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,644,213.80	27,761,072.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,014.01	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)			27,014.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,335.31	182,349.32	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,335.31	182,349.32	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,335.31	182,349.32	17.4%
2) Ending Balance, June 30 (E + F1e)			182,349.32	182,349.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	182,349.32	182,349.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,487,623.98)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,680,421.08		
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	9,367,706.46		
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			10,560,503.56		
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	10,376,245.25		
2) Due to Grantor Governments		9590	1,908.99		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,378,154.24		
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)			182,349.32		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	1,599,485.22	1,521,649.00	-4.9%
TOTAL, LCFF SOURCES			1,599,485.22	1,521,649.00	-4.9%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	6,107,608.81	6,142,721.00	0.6%
TOTAL, FEDERAL REVENUE			6,107,608.81	6,142,721.00	0.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	20,337,932.38	19,614,846.00	-3.6%
Prior Years	6500	8319	(38,300.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	480,856.00	480,856.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	1,296.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	1,000.00	New
TOTAL, OTHER STATE REVENUE			20,781,784.38	20,096,702.00	-3.3%
OTHER LOCAL REVENUE					
Interest		8660	182,349.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			182,349.40	0.00	-100.0%
TOTAL, REVENUES			28,671,227.81	27,761,072.00	-3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,108,018.18	6,143,721.00	0.6%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	22,051,835.50	21,136,495.00	-4.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	484,360.12	480,856.00	-0.7%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,644,213.80	27,761,072.00	-3.1%
TOTAL, EXPENDITURES			28,644,213.80	27,761,072.00	-3.1%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6500	Special Education	182,349.32	182,349.32
Total, Restricted Balance		182,349.32	182,349.32

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	35,225.13	34,740.00	-1.4%
4) Other Local Revenue		8600-8799	774.01	0.00	-100.0%
5) TOTAL, REVENUES			35,999.14	34,740.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,609.75	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,302.39	0.00	-100.0%
4) Books and Supplies		4000-4999	7,879.85	23,081.00	192.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,386.30	11,659.00	-5.9%
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	1,046.84	0.00	-100.0%
9) TOTAL, EXPENDITURES			35,225.13	34,740.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			774.01	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)			774.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86.17	860.18	898.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86.17	860.18	898.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86.17	860.18	898.2%
2) Ending Balance, June 30 (E + F1e)			860.18	860.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	183.80	183.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	676.38	676.38	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	37,549.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(36,984.20)		
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	295.27		
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			860.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			860.18		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	34,370.00	34,740.00	1.1%
All Other State Revenue	All Other	8590	855.13	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			35,225.13	34,740.00	-1.4%
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	774.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			774.01	0.00	-100.0%
TOTAL, REVENUES			35,999.14	34,740.00	-3.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,609.75	0.00	-100.0%
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			9,609.75	0.00	-100.0%
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	2,668.89	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	137.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	867.85	0.00	-100.0%
Unemployment Insurance		3501-3502	4.73	0.00	-100.0%
Workers' Compensation		3601-3602	576.58	0.00	-100.0%
OPEB, Allocated		3701-3702	47.34	0.00	-100.0%
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			4,302.39	0.00	-100.0%
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	6,699.07	21,881.00	226.6%
Noncapitalized Equipment		4400	1,180.78	1,200.00	1.6%
TOTAL, BOOKS AND SUPPLIES			7,879.85	23,081.00	192.9%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,386.30	11,659.00	-5.9%
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			12,386.30	11,659.00	-5.9%
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	1,046.84	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,046.84	0.00	-100.0%
TOTAL, EXPENDITURES			35,225.13	34,740.00	-1.4%
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					
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%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6391	Adult Education Program	183.80	183.80
Total, Restricted Balance		183.80	183.80

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	2,489,558.50	2,335,891.00	-6.2%
4) Other Local Revenue		8600-8799	67,447.46	21,300.00	-68.4%
5) TOTAL, REVENUES			2,557,005.96	2,357,191.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	616,133.14	650,569.00	5.6%
2) Classified Salaries		2000-2999	684,349.34	765,385.00	11.8%
3) Employee Benefits		3000-3999	613,695.62	672,680.00	9.6%
4) Books and Supplies		4000-4999	132,313.05	23,304.00	-82.4%
5) Services and Other Operating Expenditures		5000-5999	109,247.40	125,837.00	15.2%
6) Capital Outlay		6000-6999	10,731.67	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	139,681.64	119,416.00	-14.5%
9) TOTAL, EXPENDITURES			2,306,151.86	2,357,191.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,854.10	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)			250,854.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,972.36	837,826.46	42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,972.36	837,826.46	42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,972.36	837,826.46	42.7%
2) Ending Balance, June 30 (E + F1e)			837,826.46	837,826.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	831,691.01	831,691.01	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,135.45	6,135.45	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	331,438.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,946,049.27		
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	111,913.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,389,400.72		
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	108,611.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,442,962.31		
6) TOTAL, LIABILITIES			1,551,574.26		
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)			837,826.46		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,105,159.67	2,285,211.00	8.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	384,398.83	50,680.00	-86.8%
TOTAL, OTHER STATE REVENUE			2,489,558.50	2,335,891.00	-6.2%
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	6,135.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,312.01	21,300.00	-65.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,447.46	21,300.00	-68.4%
TOTAL, REVENUES			2,557,005.96	2,357,191.00	-7.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	512,197.07	547,568.00	6.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,936.07	103,001.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			616,133.14	650,569.00	5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	517,374.82	585,032.00	13.1%
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	166,974.52	180,353.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			684,349.34	765,385.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	169,401.40	174,825.00	3.2%
PERS		3201-3202	123,593.75	134,740.00	9.0%
OASDI/Medicare/Alternative		3301-3302	61,117.39	67,980.00	11.2%
Health and Welfare Benefits		3401-3402	176,296.93	195,341.00	10.8%
Unemployment Insurance		3501-3502	586.96	712.00	21.3%
Workers' Compensation		3601-3602	78,000.01	84,925.00	8.9%
OPEB, Allocated		3701-3702	4,699.18	14,157.00	201.3%
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			613,695.62	672,680.00	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,125.25	500.00	-95.9%
Materials and Supplies		4300	92,973.64	19,804.00	-78.7%
Noncapitalized Equipment		4400	27,214.16	3,000.00	-89.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,313.05	23,304.00	-82.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,932.69	7,000.00	262.2%
Dues and Memberships		5300	625.00	700.00	12.0%
Insurance		5400-5450	8,410.00	22,267.00	164.8%
Operations and Housekeeping Services		5500	18,878.29	26,500.00	40.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,248.64	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,236.37	3,000.00	-42.7%
Professional/Consulting Services and Operating Expenditures		5800	70,916.41	66,370.00	-6.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,247.40	125,837.00	15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,731.67	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,731.67	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	139,681.64	119,416.00	-14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			139,681.64	119,416.00	-14.5%
TOTAL, EXPENDITURES			2,306,151.86	2,357,191.00	2.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	56,375.79	56,375.79
5066	Early Education: ARP California State Preschool Program - Rate Supplements	433,729.34	433,729.34
7810	Other Restricted State	328,320.00	328,320.00
9010	Other Restricted Local	13,265.88	13,265.88
Total, Restricted Balance		831,691.01	831,691.01

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	4,483,337.98	4,629,000.00	3.2%
3) Other State Revenue		8300-8599	2,494,758.57	2,250,000.00	-9.8%
4) Other Local Revenue		8600-8799	489,514.97	389,676.00	-20.4%
5) TOTAL, REVENUES			7,467,611.52	7,268,676.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,786,161.30	1,950,918.00	9.2%
3) Employee Benefits		3000-3999	963,221.89	1,174,487.00	21.9%
4) Books and Supplies		4000-4999	2,949,095.26	1,805,039.00	-38.8%
5) Services and Other Operating Expenditures		5000-5999	220,933.00	219,838.00	-0.5%
6) Capital Outlay		6000-6999	646,368.72	1,450,000.00	124.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	174,123.72	177,029.00	1.7%
9) TOTAL, EXPENDITURES			6,739,903.89	6,777,311.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			727,707.63	491,365.00	-32.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			727,707.63	491,365.00	-32.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,606,558.03	8,334,265.66	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,606,558.03	8,334,265.66	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,606,558.03	8,334,265.66	9.6%
2) Ending Balance, June 30 (E + F1e)			8,334,265.66	8,825,630.66	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	172,405.98	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	8,161,359.68	8,825,630.66	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,519,400.25		
c) in Revolving Cash Account		9130	500.00		
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	1,037,376.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	172,405.98		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,729,682.82		
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	395,417.16		
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			395,417.16		
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)			8,334,265.66		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,024,751.09	4,224,000.00	5.0%
Donated Food Commodities		8221	458,586.89	405,000.00	-11.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,483,337.98	4,629,000.00	3.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,494,758.57	2,250,000.00	-9.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,494,758.57	2,250,000.00	-9.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	124,451.49	210,676.00	69.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	365,063.48	179,000.00	-51.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			489,514.97	389,676.00	-20.4%
TOTAL, REVENUES			7,467,611.52	7,268,676.00	-2.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,323,327.99	1,382,696.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	254,859.74	360,035.00	41.3%
Clerical, Technical and Office Salaries		2400	207,973.57	208,187.00	0.1%
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			1,786,161.30	1,950,918.00	9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	381,431.53	428,923.00	12.5%
OASDI/Medicare/Alternative		3301-3302	134,926.03	149,247.00	10.6%
Health and Welfare Benefits		3401-3402	331,198.63	449,774.00	35.8%
Unemployment Insurance		3501-3502	1,392.73	977.00	-29.9%
Workers' Compensation		3601-3602	107,125.42	117,056.00	9.3%
OPEB, Allocated		3701-3702	7,147.55	19,510.00	173.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	9,000.00	New
TOTAL, EMPLOYEE BENEFITS			963,221.89	1,174,487.00	21.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,808.25	66,039.00	50.7%
Noncapitalized Equipment		4400	49,087.18	20,000.00	-59.3%
Food		4700	2,856,199.83	1,719,000.00	-39.8%
TOTAL, BOOKS AND SUPPLIES			2,949,095.26	1,805,039.00	-38.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,978.21	11,500.00	481.3%
Dues and Memberships		5300	1,203.88	200.00	-83.4%
Insurance		5400-5450	23,169.00	72,933.00	214.8%
Operations and Housekeeping Services		5500	216,421.77	216,000.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,846.90	127,500.00	-20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(269,484.85)	(363,950.00)	35.1%
Professional/Consulting Services and Operating Expenditures		5800	86,106.95	152,984.00	77.7%
Communications		5900	1,691.14	2,671.00	57.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,933.00	219,838.00	-0.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	79,100.00	1,100,000.00	1,290.6%
Equipment		6400	202,431.78	175,000.00	-13.6%
Equipment Replacement		6500	364,836.94	175,000.00	-52.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			646,368.72	1,450,000.00	124.3%
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	174,123.72	177,029.00	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			174,123.72	177,029.00	1.7%
TOTAL, EXPENDITURES			6,739,903.89	6,777,311.00	0.6%
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%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,925,501.96	7,281,533.05
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	583,346.97	878,648.01
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	86,473.76	86,473.76
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	10,655.56	10,655.56
7029	Child Nutrition: Food Service Staff Training Funds	1,847.16	1,847.16
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	218,369.04	218,369.04
9010	Other Restricted Local	335,165.23	348,104.08
Total, Restricted Balance		8,161,359.68	8,825,630.66

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	2,121.88	4,619.00	117.7%
5) TOTAL, REVENUES			2,121.88	4,619.00	117.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,121.88	4,619.00	117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,121.88	4,619.00	117.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,204.02	74,325.90	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,204.02	74,325.90	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,204.02	74,325.90	2.9%
2) Ending Balance, June 30 (E + F1e)			74,325.90	78,944.90	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	74,325.90	78,944.90	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	43,819.52		
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	92,686.20		
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			136,505.72		
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	62,179.82		
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			62,179.82		
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)			74,325.90		
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	2,121.88	4,619.00	117.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,121.88	4,619.00	117.7%
TOTAL, REVENUES			2,121.88	4,619.00	117.7%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	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	599,801.66	122,111.00	-79.6%
5) TOTAL, REVENUES			599,801.66	122,111.00	-79.6%
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	4,116,000.00	New
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	4,116,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			599,801.66	(3,993,889.00)	-765.9%
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)			599,801.66	(3,993,889.00)	-765.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,994,319.47	4,594,121.13	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,994,319.47	4,594,121.13	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,994,319.47	4,594,121.13	15.0%
2) Ending Balance, June 30 (E + F1e)			4,594,121.13	600,232.13	-86.9%
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	4,594,121.13	600,232.13	-86.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,570,560.00		
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	23,561.13		
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			4,594,121.13		
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)			4,594,121.13		
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	229,921.82	122,111.00	-46.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	369,879.84	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			599,801.66	122,111.00	-79.6%
TOTAL, REVENUES			599,801.66	122,111.00	-79.6%
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	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	4,116,000.00	New
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	4,116,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,116,000.00	New
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	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	271,155.39	170,251.00	-37.2%
5) TOTAL, REVENUES			271,155.39	170,251.00	-37.2%
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	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	5,282,000.00	New
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	5,282,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			271,155.39	(5,111,749.00)	-1,985.2%
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)			271,155.39	(5,111,749.00)	-1,985.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,953,692.33	5,224,847.72	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,953,692.33	5,224,847.72	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,953,692.33	5,224,847.72	5.5%
2) Ending Balance, June 30 (E + F1e)			5,224,847.72	113,098.72	-97.8%
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	5,224,847.72	113,098.72	-97.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,268,107.44		
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	15,217.28		
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			5,283,324.72		
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	58,477.00		
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			58,477.00		
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)			5,224,847.72		
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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	271,155.39	170,251.00	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			271,155.39	170,251.00	-37.2%
TOTAL, REVENUES			271,155.39	170,251.00	-37.2%
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%
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	4,365,523.00	New
Buildings and Improvements of Buildings		6200	0.00	166,556.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	749,921.00	New
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	5,282,000.00	New
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	5,282,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 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)			0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,224,847.72	113,098.72
Total, Restricted Balance		5,224,847.72	113,098.72

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	23,955.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,561,249.00	4,489,456.00	-1.6%
5) TOTAL, REVENUES			4,585,204.00	4,489,456.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	4,303,188.00	4,487,938.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,303,188.00	4,487,938.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			282,016.00	1,518.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			282,016.00	1,518.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,007,560.00	3,289,576.00	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,007,560.00	3,289,576.00	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,007,560.00	3,289,576.00	9.4%
2) Ending Balance, June 30 (E + F1e)			3,289,576.00	3,291,094.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,289,576.00	3,291,094.00	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	3,289,576.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 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			3,289,576.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,289,576.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	23,955.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,955.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,219,658.00	4,331,903.00	2.7%
Unsecured Roll		8612	59,365.00	34,187.00	-42.4%
Prior Years' Taxes		8613	115,925.00	57,963.00	-50.0%
Supplemental Taxes		8614	94,367.00	47,184.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	11,205.00	0.00	-100.0%
Interest		8660	60,729.00	18,219.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,561,249.00	4,489,456.00	-1.6%
TOTAL, REVENUES			4,585,204.00	4,489,456.00	-2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,180,000.00	1,430,000.00	21.2%
Bond Interest and Other Service Charges		7434	3,123,188.00	3,057,938.00	-2.1%
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)			4,303,188.00	4,487,938.00	4.3%
TOTAL, EXPENDITURES			4,303,188.00	4,487,938.00	4.3%
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	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	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	18,679,889.48	20,561,493.00	10.1%
5) TOTAL, REVENUES			18,679,889.48	20,561,493.00	10.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,696.95	58,863.00	329.8%
3) Employee Benefits		3000-3999	6,333.60	35,640.00	462.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,106,052.40	18,748,014.00	3.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,126,082.95	18,842,517.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			553,806.53	1,718,976.00	210.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			553,806.53	1,718,976.00	210.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,096,055.08	15,649,861.61	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,096,055.08	15,649,861.61	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,096,055.08	15,649,861.61	3.7%
2) Ending Net Position, June 30 (E + F1e)			15,649,861.61	17,368,837.61	11.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,649,861.61	17,368,837.61	11.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,971,851.31		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,430,800.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 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			16,402,651.33		
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	752,789.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			752,789.72		
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)			15,649,861.61		
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	738,566.48	773,061.00	4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	14,323,017.37	17,565,216.00	22.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,618,305.63	2,223,216.00	-38.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,679,889.48	20,561,493.00	10.1%
TOTAL, REVENUES			18,679,889.48	20,561,493.00	10.1%
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	161.70	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	13,535.25	58,863.00	334.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,696.95	58,863.00	329.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,893.41	16,129.00	457.4%
OASDI/Medicare/Alternative		3301-3302	1,034.39	4,504.00	335.4%
Health and Welfare Benefits		3401-3402	1,577.22	10,856.00	588.3%
Unemployment Insurance		3501-3502	6.76	30.00	343.8%
Workers' Compensation		3601-3602	821.82	3,532.00	329.8%
OPEB, Allocated		3701-3702	0.00	589.00	New
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			6,333.60	35,640.00	462.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	526,885.83	385,432.00	-26.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,136.14	2,000.00	-6.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	17,577,030.43	18,360,582.00	4.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,106,052.40	18,748,014.00	3.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,126,082.95	18,842,517.00	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	15,649,861.61	17,368,837.61
Total, Restricted Net Position		15,649,861.61	17,368,837.61

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)	9,044.85	9,021.40	9,441.08	8,876.64	8,876.64	9,180.61
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)	9,044.85	9,021.40	9,441.08	8,876.64	8,876.64	9,180.61
5. District Funded County Program ADA						
a. County Community Schools	4.44	4.44	4.44	4.61	4.61	4.61
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.44	4.44	4.44	4.61	4.61	4.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,049.29	9,025.84	9,445.52	8,881.25	8,881.25	9,185.22
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	4,380,592.50		4,380,592.50			4,380,592.50
Work in Progress	47,386,063.00	(43,411,198.00)	3,974,865.00			3,974,865.00
Total capital assets not being depreciated	51,766,655.50	(43,411,198.00)	8,355,457.50	0.00	0.00	8,355,457.50
Capital assets being depreciated:						
Land Improvements	12,982,464.51	48,750,231.00	61,732,695.51			61,732,695.51
Buildings	128,793,874.05	136,886.00	128,930,760.05			128,930,760.05
Equipment	26,350,954.46	4,290,878.00	30,641,832.46			30,641,832.46
Total capital assets being depreciated	168,127,293.02	53,177,995.00	221,305,288.02	0.00	0.00	221,305,288.02
Accumulated Depreciation for:						
Land Improvements	(2,505,770.29)	(1,855,487.00)	(4,361,257.29)			(4,361,257.29)
Buildings	(74,965,403.57)	(3,907,931.00)	(78,873,334.57)			(78,873,334.57)
Equipment	(16,193,223.56)	(1,817,711.00)	(18,010,934.56)			(18,010,934.56)
Total accumulated depreciation	(93,664,397.42)	(7,581,129.00)	(101,245,526.42)	0.00	0.00	(101,245,526.42)
Total capital assets being depreciated, net excluding lease and subscription assets	74,462,895.60	45,596,866.00	120,059,761.60	0.00	0.00	120,059,761.60
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	126,229,551.10	2,185,668.00	128,415,219.10	0.00	0.00	128,415,219.10
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

Belflower Unified
2024-25 Unaudited Actuals
Schedule for Categoricals
Unearned Rev_Federal
19 64303 000000

Description	001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017
FEDERAL PROGRAM NAME	TITLE I PART A	ELEM & SEC SCHL EMERG RELIEF III	ELEM & SEC SCHL EMERG RELIEF III	ELEM & SEC SCHL EMERG RELIEF III ELO	IDEA LOCAL ASSISTANCE	IDEA PSPS	IDEA FEDERAL PRESCHOOL	IDEA MENTAL HEALTH	IDEA PRESCHOOL DEVELOPMENT	IDEA PART C	TRANSITIONAL PARTNERSHIP	VOC&APP TECH CARL PERKINS	Advancing Wellness & Resilience in Education	NCLB TITLE II A IMPROVING TCHR QUALITY	TITLE IV ESSA STUDENT SUPPORT	TITLE III LIMITED ENGLISH PROFICIENCY	ARP HOMLESS CHILDREN AND YOUTH II
FEDERAL CATALOG NUMBER	84.01	84.425U	84.425U	321800	84.027	84.027	84.173	84.027	84.173A	84.181	84.158	84.048	93.243	84.367	84.424	84.365	84.425
RESOURCE CODE	301000	321300	321400	8290	331000	331100	331500	332700	334500	338500	341000	350500	372000	403500	412700	420300	563400
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8182	8182	8182	8182	8290	8290	8290	8290	8290/8990	8290	8290
LOCAL DESCRIPTION (if any)																	
AWARD																	
1. Prior Year Carryover	520,224.05	7,150,279.29	581,020.94	33,672.15	1,932,733.80	1,950.63	11,366.38	13,422.00	932.77	0.00			656,003.55	56,514.94	106,385.45	125,417.79	37,478.46
2. a. Current Year Award	3,621,129.00	0.00	0.00	0.00	2,745,735.00		74,631.00	0.00	621.00	0.00	131,265.00	126,740.00		450,689.00	264,287.00	222,678.00	
b. Transferability (ESSA)																	
c. Other Adjustments																	
d. Adj Curr Yr Award																	
(sum lines 2a, 2b, & 2c)	3,621,129.00	0.00	0.00	0.00	2,745,735.00	0.00	74,631.00	0.00	621.00	0.00	131,265.00	126,740.00	0.00	450,689.00	264,287.00	222,678.00	0.00
3. Required Matching Funds/Other																	
4. Total Available Award																	
(sum lines 1, 2d, & 3)	4,141,353.05	7,150,279.29	581,020.94	33,672.15	4,678,468.80	1,950.63	85,997.38	13,422.00	1,553.77	0.00	131,265.00	126,740.00	656,003.55	507,203.94	370,672.45	348,095.79	37,478.46
REVENUES																	
1. Unearned Revenue Deferred to Prior Year	742,476.69	7,150,279.29	581,020.94	33,672.15	466,937.30								656,003.55	96,149.17	106,385.45	106,911.80	37,478.46
2. Cash Received in Current Year	2,954,942.00	7,711,617.60	1,927,904.40	22,846.00	2,577,568.47	7,177.84	78,290.95	104,556.00	419.52	32,776.50	226,436.51	145,903.30	211,000.00	301,967.00	469,533.00	98,874.00	
3. Contributed Matching Funds																	
4. Total Available (sum lines 1, 2, & 3)	3,697,418.69	14,861,896.89	2,508,925.34	56,518.15	3,044,505.77	7,177.84	78,290.95	104,556.00	419.52	32,776.50	226,436.51	145,903.30	867,003.55	397,116.17	575,918.45	205,785.80	37,478.46
EXPENDITURES																	
1. Donor Authorized Expenditures	3,312,263.41	7,150,279.29	581,020.94	33,672.15	4,518,468.80	1,950.63	85,997.38	13,422.00	1,553.77	0.00	131,265.00	126,740.00	132,300.86	220,804.30	340,810.18	150,556.23	37,478.46
2. Non Donor Authorized Expenditures																	
11. Total Expenditures (lines 9 & 10)	3,312,263.41	7,150,279.29	581,020.94	33,672.15	4,518,468.80	1,950.63	85,997.38	13,422.00	1,553.77	0.00	131,265.00	126,740.00	132,300.86	220,804.30	340,810.18	150,556.23	37,478.46
12. Amounts Included in Line 6 above for Prior Year Adjustments																	
13. Calculation of Unearned Revenue or A/P & AVR amounts	(648,625.00)	(7,711,617.60)	(1,927,904.40)	(22,846.00)	(1,477,707.50)	(5,227.21)	(67,084.62)	(104,556.00)	(3.13)	(32,776.50)	(138,940.76)	(95,631.91)	(211,000.00)	(143,696.00)	(205,246.00)	(12,489.00)	
(line 8 minus line 9 plus line 12)	(263,469.72)	0.00	0.00	0.00	(2,951,670.53)	0.00	(74,791.05)	(13,422.00)	(1,137.38)	0.00	(43,769.25)	(76,468.61)	523,702.69	32,615.87	29,862.27	42,740.57	0.00
a. Unearned Revenue	1,051,342.28												523,702.69	325,033.87	29,862.27	179,033.57	
b. Accounts Payable																	
c. Accounts Receivable	1,314,812.00				2,951,670.53		74,791.05	13,422.00	1,137.38		43,769.25	76,468.61		292,418.00		136,293.00	
14. Unused Grant Award Calculation																	
(line 4 minus line 9)	829,089.64	0.00	0.00	0.00	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	523,702.69	286,399.64	29,862.27	197,539.56	0.00
15. If Carryover is allowed, enter line 14 amount here	829,089.64				160,000.00								523,702.69	286,399.64	29,862.27	197,539.56	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)																	
minus line 13b plus line 13c)	3,960,888.41	14,861,896.89	2,508,925.34	56,518.15	5,996,176.30	7,177.84	153,082.00	117,978.00	1,556.90	32,776.50	270,205.76	222,371.91	343,300.86	364,500.30	546,056.18	163,045.23	37,478.46

Description	018	019	020	021	022	023	024	025	TOTAL
FEDERAL PROGRAM NAME	IDEA PSIPS	SPEED ALTERNATE RESOLUTION	IDEA LOCAL ASSISTANCE	IDEA LOCAL ASST CCEIS	IDEA FEDERAL PRESCHOOL CCEIS	IDEA FEDERAL PRESCHOOL CCEIS	IDEA PRESCHOOL DEVELOPMENT	IDEA PART C	
FEDERAL CATALOG NUMBER	84.027	84.173A	84.027	84.027	84.173	84.173	84.173A	84.181	
RESOURCE CODE	33100	339500	331000	331200	331500	331500	334500	338500	
REVENUE OBJECT	8181	8182	8287	8287	8287	8287	8287	8287	
LOCAL DESCRIPTION (if any)	SELPA Fund 07	SELPA Fund 07	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	
AWARD									
1. Prior Year Carryover	31,004.00	7,455.51		486,851.97		10,678.00			11,763,391.68
2. a. Current Year Award	43,619.00	15,157.00	5,487,119.00	435,946.00	124,480.00	10,620.00	1,125.00	83,431.00	13,839,273.00
b. Transferability (ESSA)									0.00
c. Other Adjustments									0.00
d. Adj Curr Yr Award									
(sum lines 2a, 2b, & 2c)	43,619.00	15,157.00	5,487,119.00	435,946.00	124,480.00	10,620.00	1,125.00	83,431.00	13,839,273.00
3. Required Matching Funds/Other									0.00
4. Total Available Award									
(sum lines 1, 2d, & 3)	74,623.00	22,612.51	5,487,119.00	922,797.97	124,480.00	21,298.00	1,125.00	83,431.00	25,602,664.68
REVENUES									
1. Unearned Revenue Deferred from Prior Year									9,976,314.80
2. Cash Received in Current Year	9,711.02	15,833.39	5,590,584.00	440,923.78	122,010.00	11,603.00	2,046.00	92,369.50	23,156,893.78
3. Contributed Matching Funds									0.00
4. Total Available (sum lines 5, 6, & 7)	9,711.02	15,833.39	5,590,584.00	440,923.78	122,010.00	11,603.00	2,046.00	92,369.50	33,133,208.58
EXPENDITURES									
1. Donor-Authorized Expenditures	34,472.52	16,826.79	5,487,119.00	400,774.81	124,480.00	10,678.00	1,125.00	83,431.00	22,997,491.52
2. Non Donor-Authorized Expenditures									0.00
11. Total Expenditures (lines 9 & 10)	34,472.52	16,826.79	5,487,119.00	400,774.81	124,480.00	10,678.00	1,125.00	83,431.00	22,997,491.52
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(5,203.00)	(13,027.14)	(5,590,584.00)	(302,895.39)	(122,010.00)	(11,603.00)	(920.00)	(92,369.50)	(18,943,963.69)
a. Unearned Revenue	(29,964.50)	(14,020.54)	(5,487,119.00)	(262,746.42)	(124,480.00)	(10,678.00)	0.00	(83,431.00)	(8,808,246.60)
b. Accounts Payable									2,108,974.68
c. Accounts Receivable	29,964.50	14,020.54	5,487,119.00	262,746.42	124,480.00	10,678.00		83,431.00	10,917,221.28
14. Unused Grant Award Calculation (line 4 minus line 9)	40,150.48	5,785.72	0.00	522,023.16	0.00	10,620.00	0.00	0.00	2,605,173.16
15. If Carryover is allowed, enter line 14 amount here	40,150.48	5,785.72		522,023.16		10,620.00			2,605,173.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)									
minus line 13b plus line 13c)	39,675.52	29,853.93	11,077,703.00	703,670.20	246,490.00	22,281.00	2,046.00	175,800.50	41,941,455.18

Bellflower Unified
2024-25 Unaudited Actuals
Schedule for Categoricals
Unearned Rev_State
19 64303 0000000

Description		001	002	003	004	005	006	007	008	TOTAL
STATE PROGRAM NAME	AFTER SCHOOL EDUCATION AND SAFETY	UNIVERSAL PRE-K PLANNING	CTE INCENTIVE GRANT	SPECIAL EDUCATION WORKABILITY	ON-BEHALF PENSION CONTRIBUTIONS	CSPP	ON-BEHALF PENSION CONTRIBUTIONS			
RESOURCE CODE	601000	605300	638700	652000	769000	610500	769000			
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590			
LOCAL DESCRIPTION (if any)					Adult Ed Fund 11	Child Dev Fund 12	Child Dev Fund 12			
AWARD										
1. Prior Year Carryover		221,039.62	858,721.70							1,079,761.32
2. a. Current Year Award	1,199,226.13		530,346.00	111,275.00	6,773,914.69	855.13	855.13	2,105,159.67	54,277.14	10,775,053.76
b. Other Adjustments								136,743.55		136,743.55
c. Adj Curr Yr Award										
(sum lines 2a & 2b)	1,199,226.13	0.00	530,346.00	111,275.00	6,773,914.69	855.13	855.13	2,241,903.22	54,277.14	10,911,797.31
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award										
(sum lines 1, 2c, & 3)	1,199,226.13	221,039.62	1,389,067.70	111,275.00	6,773,914.69	855.13	855.13	2,241,903.22	54,277.14	11,991,558.63
REVENUES										
5. Unearned Revenue Deferred from Prior Year		221,039.62	821,493.70							1,042,533.32
6. Cash Received in Current Year	1,199,226.13		621,459.00	166,912.50	6,773,914.69	855.13	855.13	2,152,238.55	54,277.14	10,968,884.14
7. Contributed Matching Funds										0.00
8. Total Available (sum lines 5, 6, & 7)	1,199,226.13	221,039.62	1,442,952.70	166,912.50	6,773,914.69	855.13	855.13	2,152,238.55	54,277.14	12,011,417.46
EXPENDITURES										
9. Donor-Authorized Expenditures	1,199,226.13	147,604.92	986,321.44	111,275.00	6,773,914.69	855.13	855.13	2,105,159.67	54,277.14	11,378,634.12
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (lines 9 & 10)	1,199,226.13	147,604.92	986,321.44	111,275.00	6,773,914.69	855.13	855.13	2,105,159.67	54,277.14	11,378,634.12
12. Amounts included in Line 6 above										
for Prior Year Adjustments	(119,922.62)		(53,885.00)	(111,275.00)				(5,006.92)		(290,089.54)
13. Calculation of Unearned Revenue or A/P & A/R amounts										
(line 8 minus line 9 plus line 12)	(119,922.62)	73,434.70	402,746.26	(55,637.50)	0.00	42,072.96	0.00	42,072.96	0.00	342,693.80
a. Unearned Revenue		73,434.70	402,746.26			136,743.55				612,924.51
b. Accounts Payable										0.00
c. Accounts Receivable	119,922.62			55,637.50		94,670.59				270,230.71
14. Unused Grant Award Calculation										
(line 4 minus line 9)	0.00	73,434.70	402,746.26	0.00	0.00	136,743.55	0.00	136,743.55	0.00	612,924.51
15. If Carryover is allowed, enter line 14 amount here										476,180.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a)										
minus line 13b plus line 13c)	1,319,148.75	147,604.92	1,040,206.44	222,550.00	6,773,914.69	855.13	855.13	2,110,166.59	54,277.14	11,668,723.66

Bellflower Unified
2024-25 Unaudited Actuals
Schedule for Categoricals
Restr. End. Bal. Federal
19 64303 0000000
Form CAT

Description		001	002	003	004	005	TOTAL
FEDERAL PROGRAM NAME	CHILD DEVT ARP CSPP	ARP CSPP RATE SUPPLEMENT	CHILD NUTRITION SCHOOL PROGRAM	CHILD NUTRITION CHILD CARE FOOD	CHILD NUTRITION SUPPLY CHAIN ASSISTANCE		
FEDERAL CATALOG NUMBER	93.575	93.575	10.555	10.558	10.555		
RESOURCE CODE	505900	506600	531000	532000	546600		
REVENUE OBJECT	8290	8290	8220/8520/8634	8220/8520/8634	8220/8660		
LOCAL DESCRIPTION (if any)	Child Dev Fund 12	Child Dev Fund 12	Cafeteria Fund 13	Cafeteria Fund 13	Cafeteria Fund 13		
AWARD							
1. Prior Year Restricted Ending Balance	67,484.36	450,166.00	6,307,934.83	256,185.42	343,580.37		7,425,350.98
2. a. Current Year Award			6,169,550.35	808,546.20	-		6,978,096.55
b. Other Adjustments			321,964.89	25,264.01			347,228.90
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	-	-	6,491,515.24	833,810.21	-		7,325,325.45
3. Required Matching Funds/Other	-		-	-			
4. Total Available Award							
(sum lines 1, 2c, & 3)	67,484.36	450,166.00	12,799,450.07	1,089,995.63	343,580.37		14,750,676.43
REVENUES							
5. Cash Received in Current Year			5,655,522.54	744,266.58	-		6,399,789.12
6. Amounts Included in Line 5 for Prior Year Adjustments							-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	835,992.70	89,543.63	-		925,536.33
b. Noncurrent Accounts Receivable	-		-	-			
c. Current Accounts Receivable							
(line 7a minus line 7b)	-	-	835,992.70	89,543.63	-		925,536.33
8. Contributed Matching Funds	-		-	-			
9. Total Available			6,491,515.24	833,810.21	-		7,325,325.45
EXPENDITURES							
10. Donor-Authorized Expenditures	11,108.57	16,436.66	5,735,122.02	482,507.62	257,106.61		6,502,281.48
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,108.57	16,436.66	5,735,122.02	482,507.62	257,106.61		6,502,281.48
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	56,375.79	433,729.34	7,064,328.05	607,488.01	86,473.76		8,248,394.95

Description	001	003	004	005	006	007	008	009	010	011	012	013	014	015
STATE PROGRAM NAME	GIFTED AND TALENTED EDUCATION	TRANSPO SPECIAL ED	TEACHER CREDENTIALIN G BLOCK GRANT 073920	CA STATE LOTTERY UNRESTRICTED	EDUCATION PROTECTION ACCOUNT	EXPANDED LEARNING OPPORTUNITIES PROGRAM	EDUCATOR EFFECTIVENESS	CA LOTTERY RESTRICTED	SPECIAL EDUCATION APPORTIONMENT	SPED INFANTS 0-2	SPECIAL ED MENTAL HEALTH SERVICES 651200	STATE MENTAL HEALTH RELATED SERVICES 654600	EARLY INTERVENTION PRESCHOOL GRANT 654700	ARTS, MUSIC & INSTRUCTIONAL MATERIALS 676200
RESOURCE CODE	071401	072400	073920	110000	140000	260000	626600	630000	650000	651000	651200	654600	654700	676200
REVENUE OBJECT	8011	8011/8980	8011	8560	8012/8019	8590	8590	8560	8311/8699/8980	8311	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Restricted														
Ending Balance				221,039.31										
2. a. Current Year Award	62,140.65	1,244,374.93	258,125.88	1,876,796.12	33,515,283.00	9,975,484.00	1,940,259.81	3,162,705.84	623,433.55	754,935.64	6,688.73		1,663,777.45	3,622,989.29
b. Other Adjustments		1,065,390.61						858,339.69	8,959,178.02	0.00	0.00	753,808.00	597,936.00	0.00
c. Adj Curr Yr Award								39,118.99	(14,082.00)	216.00				
(sum lines 2a & 2b)	62,140.65	2,309,765.54	258,125.88	1,876,796.12	33,515,283.00	9,975,484.00	0.00	897,458.68	8,945,096.02	216.00	0.00	753,808.00	597,936.00	0.00
3. Required Matching Funds/Other									26,840,175.57					
Total Available Award														
REVENUES														
(sum lines 1, 2c, & 3)	62,140.65	2,309,765.54	258,125.88	2,097,835.43	33,515,283.00	17,203,713.90	1,940,259.81	4,060,164.52	36,408,705.14	755,151.64	6,688.73	753,808.00	2,261,713.45	3,622,989.29
5. Cash Received in Current Year	62,140.65	2,309,765.54	258,125.88	1,535,898.76	33,515,283.00	9,077,690.00		830,723.50	8,092,797.19	172.56	0.00	687,428.00	551,429.00	0.00
6. Other Amounts Included in Current Year														
7. Other Year Adjustments														
8. Accounts Receivable														
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	340,897.36	0.00	897,794.00	0.00	375,141.00	1,158,564.85	43.44	0.00	66,380.00	46,507.00	0.00
b. Noncurrent Accounts Receivable						0.00								
c. Current Accounts Receivable														
(line 7a minus line 7b)	0.00	0.00	0.00	340,897.36	0.00	897,794.00	0.00	375,141.00	1,158,564.85	43.44	0.00	66,380.00	46,507.00	0.00
8. Contributed Matching Funds														
9. Total Available														
(sum lines 5, 7c, & 8)	62,140.65	2,309,765.54	258,125.88	1,876,796.12	33,515,283.00	9,975,484.00	0.00	1,205,864.50	9,251,362.04	216.00	0.00	753,808.00	597,936.00	0.00
EXPENDITURES														
10. Donor-Authorized Expenditures	62,140.65	2,309,765.54	258,125.88	1,945,545.54	32,746,327.58	9,440,124.86	244,823.53	389,704.41	36,408,705.14	10,837.56	6,688.73	678,531.87	1,406,077.85	727,099.80
11. Non Donor-Authorized Expenditures														
12. Total Expenditures														
(line 10 plus line 11)	62,140.65	2,309,765.54	258,125.88	1,945,545.54	32,746,327.58	9,440,124.86	244,823.53	389,704.41	36,408,705.14	10,837.56	6,688.73	678,531.87	1,406,077.85	727,099.80
RESTRICTED ENDING BALANCE														
13. Current Year														
(line 4 minus line 10)	0.00	0.00	0.00	152,289.89	768,955.42	7,763,589.04	1,695,436.28	3,670,460.11	0.00	744,314.08	0.00	75,276.13	895,635.60	2,895,889.49

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Description	016	017	018	019	020	021	022	023	024	025	026	027	028	029
STATE PROGRAM NAME														
RESOURCE CODE	677000													
REVENUE OBJECT	8590	8590	738800	739900	741200	741300	741500	742500	742600	743500	781020	781040	815000	650000
LOCAL DESCRIPTION (if any)														
	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8980	8311
AWARD									PARAPROF.					SELPA Fund 07
1. Prior Year Restricted														
Ending Balance	1,760,254.00	245,543.99	2,267.04	653,146.00	547,478.02	265,557.76		11,449.89	48,928.56	14,232,882.01	88,153.00			117,219.49
2. a. Current Year Award	1,668,054.00	0.00	0.00	247,736.00	0.00	0.00	272,838.00	0.00	0.00	0.00	0.00	40,728.00		745,032.00
b. Other Adjustments														738.37
c. Adj Curr Yr Award														
(sum lines 2a & 2b)	1,668,054.00	0.00	0.00	247,736.00	0.00	0.00	272,838.00	0.00	0.00	0.00	0.00	40,728.00	0.00	745,770.37
3. Required Matching Funds/Other														
Total Available Award													7,186,090.00	
(sum lines 1, 2c, & 3)	3,428,308.00	245,543.99	2,267.04	900,882.00	547,478.02	265,557.76	272,838.00	11,449.89	48,928.56	14,232,882.01	88,153.00	40,728.00	7,186,090.00	862,988.86
REVENUES														
5. Cash Received in Current Year	1,518,841.00	0.00	0.00	198,188.00	0.00	0.00	272,838.00	0.00	0.00	0.00	0.00	40,728.00		659,286.37
6. Accounts Included in Line 5 for Prior Year Adjustments														
7. Accounts Receivable														
(line 2c minus lines 5 & 6)	149,213.00	0.00	0.00	49,548.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	745,032.00
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable														
(line 7a minus line 7b)	149,213.00	0.00	0.00	49,548.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	745,032.00
8. Contributed Matching Funds													7,186,090.00	
9. Total Available														
(sum lines 5, 7c, & 8)	1,668,054.00	0.00	0.00	247,736.00	0.00	0.00	272,838.00	0.00	0.00	0.00	0.00	40,728.00	7,186,090.00	1,404,318.37
EXPENDITURES														
10. Donor-Authorized Expenditures	377,641.03	6,880.35	2,267.04	413,902.48	69,903.80	1,169.45	56,935.90	11,449.89	48,928.56	6,889,454.36	27,742.93	10,427.49	5,636,693.48	683,974.90
11. Non Donor-Authorized Expenditures														
12. Total Expenditures														
(line 10 plus line 11)	377,641.03	6,880.35	2,267.04	413,902.48	69,903.80	1,169.45	56,935.90	11,449.89	48,928.56	6,889,454.36	27,742.93	10,427.49	5,636,693.48	683,974.90
RESTRICTED ENDING BALANCE														
13. Current Year (line 4 minus line 10)	3,050,666.97	238,663.64	0.00	486,979.52	477,574.22	264,388.31	215,902.10	0.00	0.00	7,343,427.65	60,410.07	30,300.51	1,549,396.52	179,014.96

Description	030	031	032	033	034	035	036	037	038	039	040	TOTAL
STATE PROGRAM NAME	SPED DISPUTE PREVENTION & RESOLUTION	STUDENT ACTIVITY ACCOUNT	SPECIAL EDUCATION APPORTIONMENT	SPED INFANTS 0-2	SPED MENTAL HEALTH RELATED SERVICES	ADULT ED BLOCK GRANT PROGRAM	EARLY EDUCATION CSPP PROGRAM ONE	EARLY EDUCATION CSPP PROGRAM ONE TIME	KITCHEN INFRASTRUCTURE FUNDS	KITCHEN TRAINING FUNDS	KITCHEN INFRASTRUCTURE & TRAINING	TOTAL
RESOURCE CODE	653600	821000	650000	651000	654600	639100	781000	781030	702800	702900	703200	
REVENUE OBJECT	8590	8699	8097/8311/8660	8311/8660	8587/8660	8590/8660	8590	8590	8520	8520	8520	
LOCAL DESCRIPTION (if any)	SELPA Fund 07	STUD ACT Fund 08	SELPA Fund 10	SELPA Fund 10	SELPA Fund 10	Adult Ed Fund 11	Child Dev Fund 12	Child Dev Fund 12	Cafeteria Fund 13	Cafeteria Fund 13	Cafeteria Fund 13	
AWARD												
1. Prior Year Restricted												
Ending Balance	86.12	920,280.45	152,717.82	2,208.12	409.37	86.17	868,090.00	441,225.00	10,655.56	45,274.92	430,539.82	41,515,003.94
2. a. Current Year Award	0.00	1,647,150.61	21,937,418.68	480,856.00	0.00	34,370.00	328,320.00		0.00	0.00	0.00	86,438,257.65
b. Other Adjustments			144,048.32	1,296.00		3,813.22						175,148.90
c. Adj Curr Yr Award												
(sum lines 2a & 2b)	0.00	1,647,150.61	22,081,467.00	482,152.00	0.00	38,183.22	328,320.00	0.00	0.00	0.00	0.00	86,613,406.55
3. Required Matching Funds/Other												
Total Available Award												
TOTAL	86.12	2,567,431.06	22,234,184.82	484,360.12	409.37	38,269.39	1,196,410.00	441,225.00	10,655.56	45,274.92	430,539.82	128,128,410.49
REVENUES												
5. Cash Received in Current Year	0.00	1,647,150.61	19,448,995.83	439,164.44	0.00	40,981.22	328,320.00		0.00	0.00	0.00	81,384,845.01
6. Amounts Included in Line 5 for												
12. Prior Year Adjustments												
13. Accounts Receivable												
(line 2c minus lines 5 & 6)	0.00	0.00	3,355,742.15	42,987.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,227,850.36
b. Noncurrent Accounts Receivable												
c. Current Accounts Receivable												
(line 7a minus line 7b)	0.00	0.00	3,355,742.15	42,987.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,227,850.36
8. Contributed Matching Funds												
9. Total Available												
(sum lines 5, 7c, & 8)	0.00	1,647,150.61	22,804,737.98	482,152.00	0.00	40,981.22	328,320.00	0.00	0.00	0.00	0.00	88,612,695.37
EXPENDITURES												
10. Donor-Authorized Expenditures	0.00	1,699,241.39	22,051,835.50	484,360.12	409.37	34,370.00	0.00	0.00	0.00	43,427.76	212,170.78	125,468,637.76
11. Non Donor-Authorized Expenditures												
12. Total Expenditures												
(line 10 plus line 11)	0.00	1,699,241.39	22,051,835.50	484,360.12	409.37	34,370.00	0.00	0.00	0.00	43,427.76	212,170.78	125,468,637.76
RESTRICTED ENDING BALANCE												
13. Current Year												
(line 4 minus line 10)	86.12	868,189.67	182,349.32	0.00	0.00	3,899.39	1,196,410.00	441,225.00	10,655.56	1,847.16	218,369.04	2,659,772.73

Bellflower Unified
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Description	001	002	003	004	005	006	007	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	TEXTBOOK REPLACEMENT	MHS RENOVATION ATHLETIC	BUSINESS CARDS	WHITE FLEET TRANSP	SMAA	LOCAL DONATIONS	ADULT RE-ENTRY	RAMONA'S OUTDOOR ED GARDEN	CAL SHAPE VENTILATION PROGRAM	MEDICAL BILLING OPTION	LAB FEES FINE ARTS	LAB FEES BIOLOGY	LAB FEES INDUSTRIAL ARTS	LAB FEES BUSINESS
RESOURCE CODE	090260	090310	090640	900710	900740	900810	900960	900990	902030	905640	909100	909110	909120	909130
REVENUE OBJECT	8699	8699	8699	8699/8990	8699	8699	8990/8990	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)														
AWARD														
1. Prior Year Restricted														
Ending Balance	82,697.99				2,457,279.48	26,386.51		3,500.00	130,682.00	2,985,579.75	98.26	15,336.94	486.68	7,886.26
2. a. Current Year Award	0.00	0.00	4,523.96	138,665.36	350,368.04	1,397.37	0.00	0.00	790,586.15	2,520,232.47	0.00	0.00	0.00	0.00
b. Other Adjustments														
c. Adj Curr Yr Award														
(sum lines 2a & 2b)	0.00	0.00	4,523.96	138,665.36	350,368.04	1,397.37	0.00	0.00	790,586.15	2,520,232.47	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other				1,545,917.00			159,552.77							
4. Total Available Award														
(sum lines 1, 2c, & 3)	82,697.99	0.00	4,523.96	1,684,582.36	2,807,647.52	27,783.88	159,552.77	3,500.00	921,268.15	5,505,812.22	98.26	15,336.94	486.68	7,886.26
REVENUES														
5. Cash Received in Current Year	0.00	0.00	4,523.96	145,037.73	350,368.04	319.88	0.00	0.00	456,644.70	2,520,232.47	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments				(32,826.06)										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	26,453.69	0.00	1,077.49	0.00	0.00	333,941.45	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable														
c. Current Accounts Receivable														
(line 7a minus line 7b)	0.00	0.00	0.00	26,453.69	0.00	1,077.49	0.00	0.00	333,941.45	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00			1,545,917.00			159,552.77							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	4,523.96	1,717,408.42	350,368.04	1,397.37	159,552.77	0.00	790,586.15	2,520,232.47	0.00	0.00	0.00	0.00
EXPENDITURES														
10. Donor-Authorized Expenditures		492,700.26	4,523.96	1,278,821.93	258,655.83	1,716.79	159,552.77	0.00	921,268.15	589,067.12	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures														
12. Total Expenditures (line 10 plus line 11)	0.00	492,700.26	4,523.96	1,278,821.93	258,655.83	1,716.79	159,552.77	0.00	921,268.15	589,067.12	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE														
13. Current Year (line 4 minus line 10)	82,697.99	(492,700.26)	0.00	405,760.43	2,546,991.69	26,067.09	0.00	3,500.00	0.00	4,916,745.10	98.26	15,336.94	486.68	7,886.26

Description		015	016	017	018	019	020	021	022	
LOCAL PROGRAM NAME	STUDENT 360 GRANT	CTE TEACHER GRANT	BUC WELL BEING INITIATIVE	CHROMEBOOK PROTECTION SERVICES	COMMUNITY REDEVELOPMENT	FEE BASED PRESCHOOL	LACOE - OSLA	CAFETERIA CATERING	TOTAL	
RESOURCE CODE	911990	911993	911995	911996	960000	901091	911994	900510		
REVENUE OBJECT	8699	8699	8699	8699	8625	8699	8699	8634		
LOCAL DESCRIPTION (if any)						Child Dev Fund 12	Child Dev Fund 12	Cafeteria Fund 13		
AWARD										
1. Prior Year Restricted										
Ending Balance	2,471.06	993.55	12,915.63	2,950.00			69,322.00	212,387.11	6,010,973.22	
2. a. Current Year Award	0.00	0.00	0.00	3,058.00	66,104.14	21,113.70	42,000.00	124,451.49	4,062,500.68	
b. Other Adjustments					(66,104.14)			17,834.58	(48,269.56)	
c. Adj Curr Yr Award										
(sum lines 2a & 2b)	0.00	0.00	0.00	3,058.00	0.00	21,113.70	42,000.00	142,286.07	4,014,231.12	
3. Required Matching Funds/Other										
4. Total Available Award										
(sum lines 1, 2c, & 3)	2,471.06	993.55	12,915.63	6,008.00	0.00	21,113.70	111,322.00	354,673.18	10,025,204.34	
REVENUES										
5. Cash Received in Current Year	0.00	0.00	0.00	2,290.00	0.00	12,636.08	42,000.00	52,430.81	3,586,483.67	
6. Amounts Included in Line 5 for Prior Year Adjustments				(80.00)		(9.49)	0.00		(32,915.55)	
7. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	848.00	0.00	8,487.11	0.00	89,855.26	460,663.00	
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable										
(line 7a minus line 7b)	0.00	0.00	0.00	848.00	0.00	8,487.11	0.00	89,855.26	460,663.00	
8. Contributed Matching Funds										
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	3,138.00	0.00	21,123.19	42,000.00	142,286.07	4,047,146.67	
EXPENDITURES										
10. Donor-Authorized Expenditures	0.00	0.00	10,905.22	0.00	0.00	18,174.48	100,995.34	9,569.10	3,845,950.95	
11. Non Donor-Authorized Expenditures										
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	10,905.22	0.00	0.00	18,174.48	100,995.34	9,569.10	3,845,950.95	
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	2,471.06	993.55	2,010.41	6,008.00	0.00	2,939.22	10,326.66	345,104.08	6,179,253.39	

Unaudited Actuals
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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	78,654,255.66	301	2,167.31	303	78,652,088.35	305	1,186,737.25		307	78,652,088.35	309
2000 - Classified Salaries	23,701,499.08	311	59,218.42	313	23,642,280.66	315	584,113.19	4,468,600.23	317	19,173,680.43	319
3000 - Employee Benefits	51,787,283.45	321	448,662.06	323	51,338,621.39	325	837,370.97	9,809,837.86	327	41,528,783.53	329
4000 - Books, Supplies Equip Replace. (6500)	14,268,760.04	331	13,767.00	333	14,254,993.04	335	1,042,423.40	5,640,265.59	337	8,614,727.45	339
5000 - Services . . . & 7300 - Indirect Costs	44,967,368.55	341	111,048.55	343	44,856,320.00	345	16,848,822.84	24,324,003.85	347	20,532,316.15	349
TOTAL					212,744,303.44	365	TOTAL			168,501,595.91	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	61,110,662.41	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,368,556.61	380
3. STRS.	3101 & 3102	16,291,928.76	382
4. PERS.	3201 & 3202	1,120,658.48	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,263,209.52	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	9,205,745.34	385
7. Unemployment Insurance.	3501 & 3502	34,076.80	390
8. Workers' Compensation Insurance.	3601 & 3602	3,936,694.29	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		97,331,532.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		97,331,532.21	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.		57.76%	
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)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Adjustments were made to reflect Federal and State resources that did not fund teachers to remove their other expenditures from the calculation.		

	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	220,403,915.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,889,882.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,825,450.07
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	57,219.49
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,882,669.56
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				194,631,363.54
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)				9,025.84
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,563.80
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.)		188,286,245.60		20,436.49
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)		188,286,245.60		20,436.49
B. Required effort (Line A.2 times 90%)		169,457,621.04		18,392.84
C. Current year expenditures (Line I.E and Line II.B)		194,631,363.54		21,563.80
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
	2023-24 Actual			2024-25 Actual		
A. PRIOR YEAR DATA 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) 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) ADJUSTMENTS TO PRIOR YEAR LIMIT 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) 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) B. CURRENT YEAR GANN ADA 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) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	83,885,162.52		83,885,162.52			85,591,901.78
	9,189.56		9,189.56			9,049.29
	Adjustments to 2023-24			Adjustments to 2024-25		
2024-25 P2 Report			2025-26 P2 Estimate			
9,049.29		9,049.29	8,881.25		8,881.25	
0.00		0.00	0.00		0.00	
2024-25 Actual			2025-26 Budget			
60,142.49		60,142.49	60,129.00		60,129.00	
0.00		0.00	0.00		0.00	
5.38		5.38	0.00		0.00	
16,073,900.03		16,073,900.03	16,035,725.00		16,035,725.00	
480,278.29		480,278.29	480,278.00		480,278.00	
271,739.67		271,739.67	273,912.00		273,912.00	
610,751.79		610,751.79	639,321.00		639,321.00	
9,615,979.22		9,615,979.22	9,745,731.00		9,745,731.00	

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjusted*	Entered Data/ Totals	Extracted Data	Adjusted*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	12,933.26		12,933.26	66,477.00		66,477.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,402,886.03		1,402,886.03	1,231,050.00		1,231,050.00
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)	28,528,616.16	0.00	28,528,616.16	28,532,623.00	0.00	28,532,623.00
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)	28,528,616.16	0.00	28,528,616.16	28,532,623.00	0.00	28,532,623.00
EXCLUDED APPROPRIATIONS			1,493,112.00			1,610,608.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	7,186,090.00		7,186,090.00	7,171,909.00		7,171,909.00
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)	7,186,090.00	0.00	8,679,202.00	7,171,909.00	0.00	8,782,517.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	114,048,486.00		114,048,486.00	114,020,537.00		114,020,537.00
25. LCFF State Aid - Prior Years (Object 8019)	(812,463.00)		(812,463.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	113,236,023.00	0.00	113,236,023.00	114,020,537.00	0.00	114,020,537.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	207,577,654.85		207,577,654.85	193,443,916.00		193,443,916.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	5,627,803.81		5,627,803.81	5,004,728.00		5,004,728.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2024-25 Actual			2025-26 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 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) b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 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]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 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) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	83,885,162.52			85,591,901.78		
	1.0362			1.0644		
	0.9847			0.9814		
	85,591,901.78			89,409,485.48		
	28,528,616.16			28,532,623.00		
	1,085,914.80			1,065,750.00		
	65,742,487.62			69,659,379.48		
	65,742,487.62			69,659,379.48		
	2,627,084.27			2,607,866.60		
	31,155,700.43			31,140,489.60		
	63,115,403.35			67,051,512.88		
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)						
	0.00					
	2024-25 Actual			2025-26 Budget		
	85,591,901.78			89,409,485.48		
	85,591,901.78					

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) 5,457,236.25
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) 148,277,624.90

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) 3.68%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,984,773.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,717,382.66

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	700,400.24
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)	9,402,556.43
9. Carry-Forward Adjustment (Part IV, Line F)	(1,486,128.27)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,916,428.16
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	113,428,790.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,512,256.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,946,540.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,530,200.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,428,131.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	58,860.00
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)	130,063.27
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)	56,438.01
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)	18,332,215.10
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)	1,699,241.39
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	21,791.99
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,155,738.55
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,063,211.62
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)	185,363,479.17
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)	5.07%
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)	4.27%

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)	9,402,556.43
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,197,976.92
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 (7.06%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.06%) times Part III, Line B19); zero if positive	(1,486,128.27)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,486,128.27)
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:	4.27%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-743064.14) is applied to the current year calculation and the remainder (\$-743064.13) is deferred to one or more future years:	4.67%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-495376.09) is applied to the current year calculation and the remainder (\$-990752.18) is deferred to one or more future years:	4.81%
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)	(1,486,128.27)

Approved
indirect cost
rate: 7.06%

Highest rate
used in any
program: 7.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,913,382.90	276,284.86	7.06%
01	3010	3,154,536.58	157,726.83	5.00%
01	3213	2,722,194.54	192,247.64	7.06%
01	3310	1,778,589.86	125,568.45	7.06%
01	3311	34,021.25	2,401.90	7.06%
01	3315	80,326.37	5,671.01	7.06%
01	3345	1,451.71	102.06	7.03%
01	3395	15,717.16	1,109.63	7.06%
01	3410	122,608.82	8,656.18	7.06%
01	3550	119,431.31	7,308.69	6.12%
01	4035	206,243.50	14,560.80	7.06%
01	4127	334,127.63	6,682.55	2.00%
01	4203	147,604.15	2,952.08	2.00%
01	6010	80,915.53	4,045.77	5.00%
01	6053	137,871.21	9,733.71	7.06%
01	6266	228,678.81	16,144.72	7.06%
01	6387	910,033.76	64,248.38	7.06%
01	6500	25,170,072.83	1,776,019.77	7.06%
01	6510	10,122.88	714.68	7.06%
01	6512	6,247.65	441.08	7.06%
01	6520	103,937.05	7,337.95	7.06%
01	6546	544,674.62	38,454.03	7.06%
01	6547	1,242,047.28	87,688.57	7.06%
01	6762	679,151.69	47,948.11	7.06%
01	7339	6,426.63	453.72	7.06%
01	7412	65,294.04	4,609.76	7.06%
01	7413	1,092.33	77.12	7.06%
01	7435	4,959,680.58	343,781.99	6.93%
01	7810	35,653.30	2,517.12	7.06%
01	8150	4,968,638.47	342,062.70	6.88%
01	9010	2,167,551.83	11,522.31	0.53%
11	6391	20,936.86	1,046.84	5.00%
12	5059	10,376.02	732.55	7.06%
12	5066	15,352.76	1,083.90	7.06%
12	6105	1,958,538.17	135,889.83	6.94%
12	9010	117,194.46	1,975.36	1.69%
13	5310	2,901,740.47	161,932.18	5.58%
13	5320	205,244.82	12,191.54	5.94%

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	221,039.31		3,162,705.84	3,383,745.15
2. State Lottery Revenue	8560	1,876,796.12		897,458.68	2,774,254.80
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)		2,097,835.43	0.00	4,060,164.52	6,157,999.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,185,841.97		0.00	1,185,841.97
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	487,603.03		0.00	487,603.03
4. Books and Supplies	4000-4999	272,100.54		389,704.41	661,804.95
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			0.00	0.00
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)		1,945,545.54	0.00	389,704.41	2,335,249.95
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	152,289.89	0.00	3,670,460.11	3,822,750.00
D. COMMENTS:					

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

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

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	2,710.00	572,687.88	575,397.88	47,067.39		622,465.27
	Regular Education, K-12	144,019,701.05	0.00	144,019,701.05	11,780,772.55		155,800,473.60
	Alternative Schools	0.00	0.00	0.00			0.00
	Continuation Schools	1,755,003.12	11,549.78	1,766,552.90	144,503.55		1,911,056.45
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	Community Day Schools	988,648.41	4,943.29	973,591.70	79,639.54		1,053,231.24
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	5,148,540.78	24,751.74	5,173,292.52	423,173.93		5,596,466.45
	Regular Education, Adult	170,002.14	0.00	170,002.14	13,906.13		183,908.27
Other Goals 7110	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	0.00	0.00	0.00	0.00		0.00
	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Special Education	46,200,499.64	66,014.20	46,266,513.84	3,784,588.30		50,051,102.14
	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	Community Services	223,549.26	0.00	223,549.26	18,286.27		241,835.53
Other Costs 8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					4,466,299.92	4,466,299.92
	Other Outgo		0.00	0.00		129,601.49	129,601.49
	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]			0.00	662,327.66		662,327.66
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(314,852.20)		(314,852.20)
		198,488,854.40	679,946.89	199,168,801.29	16,639,413.12	4,595,901.41	220,403,915.82
	Total General Fund and Charter Schools Funds Expenditures						

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	2,710.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,710.00
	1110 Regular Education, K-12	91,816,787.95	6,601,174.29	1,144,151.16	11,929,733.73	10,795,554.81	1,328,030.08	1,354,881.65			19,049,397.38	0.00	144,019,701.05
	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	1,459,934.89	24,612.58	0.00	0.00	270,197.59	0.00	0.00			288.06	0.00	1,755,003.12
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	506,849.55	0.00	0.00	335,461.11	20,274.41	0.00	0.00			106,063.34	0.00	968,648.41
	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	4,848,335.34	294,709.70	0.00	0.00	29.80	0.00	0.00			5,465.94	0.00	5,148,540.78
	4110 Regular Education, Adult	170,002.14	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	170,002.14
Other Goals	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	35,926,172.38	932,233.02	2,486,542.82	788,108.06	3,355,878.61	2,511,521.09	175,319.00			25,724.86	0.00	46,200,499.64
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7110 Nonagency - Educational	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	0.00			0.00	0.00	0.00
	8100 Community Services		0.00	223,549.26	0.00	0.00	0.00				0.00	0.00	223,549.26
Total Direct Charged Costs	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00	0.00
		134,730,792.25	7,852,729.59	3,853,243.04	13,053,302.90	14,441,935.22	3,839,551.17	1,530,200.65	0.00	0.00	19,186,899.58	0.00	198,486,654.40

* Functions 7100-7199 for goals 8100 and 8500

		Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)			Total	
Goal	Full-Time Equivalents		Classroom Units	Pupils Transported			
Instructional Goals							
	0001		Pre-Kindergarten	3,824.40	568,863.48	0.00	572,687.88
	1110		Regular Education, K-12	0.00	0.00	0.00	0.00
	3100		Alternative Schools		0.00	0.00	0.00
	3200		Continuation Schools	74.15	11,475.63	0.00	11,549.78
	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	25.16	4,918.13	0.00	4,943.29
	3700		Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800		Career Technical Education	161.10	24,590.64	0.00	24,751.74
	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
Other Goals	4760		Bilingual	0.00	0.00	0.00	0.00
	4850		Migrant Education	0.00	0.00	0.00	0.00
	5000-5999		Special Education (allocated to 5001)	439.16	65,575.04	0.00	66,014.20
	6000		ROC/P	0.00	0.00	0.00	0.00
	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)	0.00	0.00	0.00	0.00
	--		Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			4,523.97	675,422.92	0.00	679,946.89	

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)		2,428,131.39
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		58,860.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		5,129,177.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		9,338,096.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds		16,954,265.32
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds			
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		198,488,654.40
2	Total Allocated Costs (from Form PCR, Column 2, Total)		679,946.89
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		199,168,601.29
C. Direct Charged Costs in Other Funds			
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		21,791.99
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		2,155,738.55
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		5,919,411.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		8,096,941.99
D. Total Direct Charged and Allocated Costs (B3 + C5)			207,265,543.28
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)			8.18%

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,466,299.92		4,466,299.92
Other Outgo (Objects 1000 - 7999)				129,601.49	129,601.49
Total Other Costs	0.00	0.00	4,466,299.92	129,601.49	4,595,901.41

	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)	0.00	0.00	4,523.96	0.00	675,422.92	0.00	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten			346.60		347.00			
1110 Regular Education, K–12								
3100 Alternative Schools								
3200 Continuation Schools			6.72		7.00			
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools			2.28		3.00			
3700 Specialized Secondary Programs								
3800 Career Technical Education			14.60		15.00			
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)			39.80		40.00			
6000 ROC/P								
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)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	410.00	0.00	412.00	0.00	0.00	

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

19 64303 0000000
Form SIAA
F8A38A5RH9(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				
01 GENERAL FUND								
Expenditure Detail	264,248.48	0.00	0.00	(314,852.20)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	1,046.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,236.37	0.00	139,681.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(269,484.85)	174,123.72	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	269,484.85	(269,484.85)	314,852.20	(314,852.20)	0.00	0.00	0.00	0.00

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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	192,335.60	927,393.97	7,241.77	841,089.03	12,998,054.34		14,966,114.71
2000-2999	Classified Salaries	0.00	122,287.23	178,365.99	0.00	74,757.16	3,450,904.12		3,826,314.50
3000-3999	Employee Benefits	0.00	143,484.56	528,334.15	3,490.22	445,074.68	8,569,030.93		9,689,414.54
4000-4999	Books and Supplies	28,842.77	17,028.58	0.00	0.00	4,744.99	119,649.42		170,265.76
5000-5999	Services and Other Operating Expenditures	0.00	178,223.93	0.00	43.00	109,816.19	17,251,066.03		17,539,149.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,240.98		9,240.98
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	28,842.77	653,359.90	1,634,094.11	10,774.99	1,475,482.05	42,397,945.82	0.00	48,200,499.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	714.68	93,461.64	1,917,978.84		2,012,155.16
7350	Transfers of Indirect Costs - Interfund	0.00	42,010.15	0.00	0.00	0.00	0.00		42,010.15
PCRA	Program Cost Report Allocations	66,014.21							66,014.21
	Total Indirect Costs and PCR Allocations	66,014.21	42,010.15	0.00	714.68	93,461.64	1,917,978.84	0.00	2,120,179.52
	TOTAL COSTS	94,856.98	695,370.05	1,634,094.11	11,489.67	1,568,943.69	44,315,924.66	0.00	48,320,679.16
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	2,562.86	0.00	0.00	0.00	52,233.35		54,796.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	58,884.97	1,123,873.93		1,182,758.90
3000-3999	Employee Benefits	0.00	953.37	0.00	0.00	21,441.40	813,831.14		836,225.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,262.16		2,262.16
5000-5999	Services and Other Operating Expenditures	0.00	44,400.18	0.00	0.00	1,451.71	2,629,623.61		2,675,475.50
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	0.00	47,916.41	0.00	0.00	81,778.08	4,621,824.19	0.00	4,751,518.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,773.07	134,353.26		140,126.33
7350	Transfers of Indirect Costs - Interfund	0.00	3,382.90	0.00	0.00	0.00	0.00		3,382.90
	Total Indirect Costs	0.00	3,382.90	0.00	0.00	5,773.07	134,353.26	0.00	143,509.23
	TOTAL BEFORE OBJECT 8980	0.00	51,299.31	0.00	0.00	87,551.15	4,756,177.45	0.00	4,895,027.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								

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	0.00	189,772.74	927,393.97	7,241.77	841,089.03	12,945,820.99		14,911,318.50
2000-2999	Classified Salaries	0.00	122,287.23	178,365.99	0.00	15,872.19	2,327,030.19		2,643,555.60
3000-3999	Employee Benefits	0.00	142,531.19	528,334.15	3,490.22	423,633.28	7,755,199.79		8,853,188.63
4000-4999	Books and Supplies	28,842.77	17,028.58	0.00	0.00	4,744.99	117,387.26		168,003.60
5000-5999	Services and Other Operating Expenditures	0.00	133,823.75	0.00	43.00	108,364.48	14,621,442.42		14,863,673.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,240.98		9,240.98
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	28,842.77	605,443.49	1,634,094.11	10,774.99	1,393,703.97	37,776,121.63	0.00	41,448,980.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	714.68	87,688.57	1,783,625.58		1,872,028.83
7350	Transfers of Indirect Costs - Interfund	0.00	38,627.25	0.00	0.00	0.00	0.00		38,627.25
PCRA	Program Cost Report Allocations	66,014.21							66,014.21
	Total Indirect Costs and PCR Allocations	66,014.21	38,627.25	0.00	714.68	87,688.57	1,783,625.58	0.00	1,976,670.29
8980	TOTAL BEFORE OBJECT 8980	94,856.98	644,070.74	1,634,094.11	11,489.67	1,481,392.54	39,559,747.21	0.00	43,425,651.25
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								43,425,651.25
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	0.00	0.00	0.00	0.00	0.00	1,162.50		1,162.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	301.62		301.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	113,630.88		113,630.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,494,530.16		2,494,530.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,240.98		9,240.98
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	0.00	0.00	0.00	0.00	0.00	2,618,866.14	0.00	2,618,866.14
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	0.00	0.00	0.00	0.00	0.00	2,618,866.14	0.00	2,618,866.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

[illegible]

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

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			
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)		0.00	0.00
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet			
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)		0.00	

SELPA:

Mid-Cities (DC)

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 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) 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 compliance standard. To meet the requirements of the Subsequent Years Rule, the LMC-A 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 2024-25 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 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A 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 compliance 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.

Exempt Reduction Under 34 CFR Section 300.204		
SECTION 1		
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

SECTION 2

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

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.

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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].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	2,745,735.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	2,820,275.00	
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)	411,860.25	(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).		

THIS SECTION IS NOT APPLICABLE!		
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 e)	411,860.25	(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:

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SECTION 3

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
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

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.

Column A	Column B	Column C
Actual Expenditures (LECY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-2024	Difference (A - B)
48,320,679.16		
4,895,027.91		
43,425,651.25	43,345,168.13	
	0.00	
	43,345,168.13	
	0.00	
	0.00	
43,425,651.25	43,345,168.13	80,483.12

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
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count

Actual FY 2024-25	Comparison Year 2023-2024	Difference
48,320,679.16		
4,895,027.91		
43,425,651.25	43,345,168.00	
	0.00	
	43,345,168.00	
	0.00	
	0.00	
43,425,651.25	43,345,168.00	
1,758.00	1,712.00	

SELPA:	Mid-Cities (DC)	24,701.74	25,318.44	(616.70)
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B. LOCAL EXPENDITURES ONLY METHOD

Test 3	e. Per capita state and local expenditures (Test2c/Test2d)			
	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.			
	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.	Actual FY 2024-25	Comparison Year 2023-2024	Difference
	a. Expenditures paid from local sources	29,459,041.71		
	Add/Less: Adjustments required for MOE calculation		30,830,555.00	
	Comparison year's expenditures, adjusted for MOE calculation		30,830,555.00	
Test 4	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,459,041.71	30,830,555.00	(1,371,513.29)
	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.			

Test 4	e. Per capita state and local expenditures (Test2c/Test2d)			
	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.			
	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 local expenditures only.	Actual FY 2024-25	Comparison Year 2023-2024	Difference
	a. Expenditures paid from local sources	29,459,041.71	30,830,555.34	
	Add/Less: Adjustments required for MOE calculation		30,830,555.34	
	Comparison year's expenditures, adjusted for MOE		30,830,555.34	
Test 4	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,459,041.71	30,830,555.34	
	b. Special education unduplicated pupil count	1,758.00	1,712.00	
Test 4	c. Per capita local expenditures (Test4a/Test4b)	16,757.13	18,008.50	(1,251.37)
	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.			

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Renee M Arkus	562-866-9011
Contact Name	Telephone Number

SELPA:

Mid-Cities (DC)

Chief Business Officer

Title

reneearkus@busd.k12.ca.us

Email Address

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPPLICATED PUPIL COUNT						

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

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									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	179,852.00	947,059.00	7,661.00	360,995.00	13,460,962.00		14,956,529.00
2000-2999	Classified Salaries	0.00	175,960.00	243,702.00	0.00	83,034.00	4,027,442.00		4,530,138.00
3000-3999	Employee Benefits	0.00	190,785.00	558,933.00	3,022.00	185,448.00	9,342,680.00		10,280,868.00
4000-4999	Books and Supplies	190,735.00	17,600.00	0.00	0.00	8,998.00	161,470.00		378,803.00
5000-5999	Services and Other Operating Expenditures	55,000.00	245,258.00	0.00	0.00	7,317.00	16,565,763.00		16,873,338.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
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	245,735.00	809,455.00	1,749,694.00	10,683.00	645,792.00	43,568,317.00	0.00	47,029,676.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,625,967.00		1,660,834.00
7350	Transfers of Indirect Costs - Interfund	0.00	41,203.00	0.00	0.00	0.00	0.00		41,203.00
	Total Indirect Costs	0.00	41,203.00	0.00	0.00	34,867.00	1,625,967.00	0.00	1,702,037.00
	TOTAL COSTS	245,735.00	850,658.00	1,749,694.00	10,683.00	680,659.00	45,194,284.00	0.00	48,731,713.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	179,852.00	792,718.00	7,661.00	360,995.00	12,917,422.00		14,258,648.00
2000-2999	Classified Salaries	0.00	175,960.00	243,702.00	0.00	33,921.00	3,036,250.00		3,489,833.00
3000-3999	Employee Benefits	0.00	190,785.00	495,526.00	3,022.00	165,058.00	8,382,906.00		9,237,297.00
4000-4999	Books and Supplies	190,735.00	17,600.00	0.00	0.00	8,480.00	154,722.00		371,537.00
5000-5999	Services and Other Operating Expenditures	55,000.00	189,525.00	0.00	0.00	5,982.00	16,440,013.00		16,690,520.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
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	245,735.00	753,722.00	1,531,946.00	10,683.00	574,436.00	40,941,313.00	0.00	44,057,835.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	30,971.00	1,475,651.00		1,506,622.00
7350	Transfers of Indirect Costs - Interfund	0.00	38,160.00	0.00	0.00	0.00	0.00		38,160.00
	Total Indirect Costs	0.00	38,160.00	0.00	0.00	30,971.00	1,475,651.00	0.00	1,544,782.00
	TOTAL BEFORE OBJECT 8980	245,735.00	791,882.00	1,531,946.00	10,683.00	605,407.00	42,416,964.00	0.00	45,602,617.00

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								45,602,617.00
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	83,638.00		83,638.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,631,370.00		2,631,370.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
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	0.00	0.00	0.00	0.00	0.00	2,725,008.00	0.00	2,725,008.00
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	0.00	0.00	0.00	0.00	0.00	2,725,008.00	0.00	2,725,008.00
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)								30,636,511.00
	TOTAL COSTS								33,361,519.00

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

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									1,758.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	192,335.60	927,393.97	7,241.77	841,089.03	12,998,054.34		14,966,114.71
2000-2999	Classified Salaries	0.00	122,287.23	178,365.99	0.00	74,757.16	3,450,904.12		3,826,314.50
3000-3999	Employee Benefits	0.00	143,484.56	528,334.15	3,490.22	445,074.68	8,569,030.93		9,689,414.54
4000-4999	Books and Supplies	28,842.77	17,028.58	0.00	0.00	4,744.99	119,649.42		170,265.76
5000-5999	Services and Other Operating Expenditures	0.00	178,223.93	0.00	43.00	109,816.19	17,251,066.03		17,539,149.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,240.98		9,240.98
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	28,842.77	653,359.90	1,634,094.11	10,774.99	1,475,482.05	42,397,945.82	0.00	46,200,499.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	714.68	93,461.64	1,917,978.84		2,012,155.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		42,010.15
PCRA	Program Cost Report Allocations (non-add)	66,014.21							66,014.21
	Total Indirect Costs	0.00	42,010.15	0.00	714.68	93,461.64	1,917,978.84	0.00	2,054,165.31
	TOTAL COSTS	28,842.77	695,370.05	1,634,094.11	11,489.67	1,568,943.69	44,315,924.66	0.00	48,254,664.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	2,562.86	0.00	0.00	0.00	52,233.35		54,796.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	58,884.97	1,123,873.93		1,182,758.90
3000-3999	Employee Benefits	0.00	953.37	0.00	0.00	21,441.40	813,831.14		836,225.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,262.16		2,262.16
5000-5999	Services and Other Operating Expenditures	0.00	44,400.18	0.00	0.00	1,451.71	2,629,623.61		2,675,475.50
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	0.00	47,916.41	0.00	0.00	81,778.08	4,621,824.19	0.00	4,751,518.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,773.07	134,353.26		140,126.33
7350	Transfers of Indirect Costs - Interfund	0.00	3,382.90	0.00	0.00	0.00	0.00		3,382.90
	Total Indirect Costs	0.00	3,382.90	0.00	0.00	5,773.07	134,353.26	0.00	143,509.23
	TOTAL BEFORE OBJECT 8980	0.00	51,299.31	0.00	0.00	87,551.15	4,756,177.45	0.00	4,895,027.91

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) TOTAL COSTS								0.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	189,772.74	927,393.97	7,241.77	841,089.03	12,945,820.99		14,911,318.50
2000-2999	Classified Salaries	0.00	122,287.23	178,365.99	0.00	15,872.19	2,327,030.19		2,643,555.60
3000-3999	Employee Benefits	0.00	142,531.19	528,334.15	3,490.22	423,633.28	7,755,199.79		8,853,188.63
4000-4999	Books and Supplies	28,842.77	17,028.58	0.00	0.00	4,744.99	117,387.26		168,003.60
5000-5999	Services and Other Operating Expenditures	0.00	133,823.75	0.00	43.00	108,364.48	14,621,442.42		14,863,673.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,240.98		9,240.98
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
7310	Total Direct Costs	28,842.77	605,443.49	1,634,094.11	10,774.99	1,393,703.97	37,776,121.63	0.00	41,448,980.96
7350	Transfers of Indirect Costs	0.00	0.00	0.00	714.68	87,688.57	1,783,625.58		1,872,028.83
7350	Transfers of Indirect Costs - Interfund	0.00	38,627.25	0.00	0.00	0.00	0.00		38,627.25
PCRA	Program Cost Report Allocations (non-add)	66,014.21							66,014.21
	Total Indirect Costs	0.00	38,627.25	0.00	714.68	87,688.57	1,783,625.58	0.00	1,910,656.08
	TOTAL BEFORE OBJECT 8980	28,842.77	644,070.74	1,634,094.11	11,489.67	1,481,392.54	39,559,747.21	0.00	43,359,637.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS								0.00
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	0.00	0.00	0.00	0.00	0.00	1,162.50		1,162.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	301.62		301.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	113,630.88		113,630.88
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,494,530.16		2,494,530.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,240.98		9,240.98
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
									43,359,637.04

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

SELPA:

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/isp/es/documents/subsequyrtrckwrksh.t.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures on a per capita basis; (2) combined state and local expenditures only; and (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/leamoeexempwrkshet.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. 300.7704(c).

	State and Local	Local Only
Provide the condition number, if any, to be used in the calculation below:		
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)

	State and Local	Local Only
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 [PL 108-446].		
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:		

SELPA:	Mid-Cities (DC)		
	c. Expenditures paid from state and local sources	45,602,617.00	43,199,757.00
	Add/Less: Adjustments and/or PCRA required for MOE calculation		
	Comparison year's expenditures, adjusted for MOE calculation		43,199,757.00
	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	45,602,617.00	43,199,757.00
	d. Special education unduplicated pupil count	1,758.00	1,758.00
	e. Per capita state and local expenditures (Test2c/Test2d)	25,940.06	24,573.24
	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.		1,366.81

B. LOCAL EXPENDITURES ONLY METHOD

Test 3		Budget	Comparison Year	Difference
	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 .	FY 2025-26	2024-25	
	a. Expenditures paid from local sources			
	Add/Less: Adjustments required for MOE calculation	33,361,519.00	29,299,161.00	
	Comparison year's expenditures, adjusted for MOE calculation		29,299,161.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	33,361,519.00	29,299,161.00	
	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 .			
				4,062,358.00
Test 4		Budget	Comparison Year	Difference
	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures	FY 2025-26	2024-25	
	a. Expenditures paid from local sources			
	Add/Less: Adjustments required for MOE calculation	33,361,519.00	29,299,161.00	
	Comparison year's expenditures, adjusted for MOE calculation		29,299,161.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

SELPA:	Mid-Cities (DC)		
	Net expenditures paid from local sources	33,361,519.00	29,299,161.00
	b. Special education unduplicated pupil count	1,758.00	1,758.00
	c. Per capita local expenditures (Test4a/Test4b)	18,976.97	16,666.19
	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.		
	Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.		
			2,310.78

Renee M. Arkus

562-866-9011

Contact Name

Telephone Number

Chief Business Officer

reneearkus@busd.k12.ca.us

Title

Email Address

SELPA: Mid-Cities (DC)

Object Code	Description	Bellflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Belflower Unified (DC00)	Lynwood Unified (DC03)	Paramount Unified (DC04)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	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	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						
						0.00

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