TO: BOARD OF EDUCATION

FROM: SUPERINTENDENT

DATE: SEPTEMBER 9, 2025

SUBJECT: APPROVAL OF UNAUDITED ACTUALS FINANCIAL REPORT FOR 2024-25

ACTION

ISSUE: Approval of Unaudited Actuals Financial Report for 2024-25

BACKGROUND: Pursuant to Education Code Section 42100, all school districts must report their unaudited actual financial data to the California Department of Education (CDE) by September 15. Whereas the fiscal year ended June 30, 2025, throughout July and August, budget adjustments are posted, and receivables and payables are accrued. With the close of our books for the 2024-25 school year, we will now have Independent third-party auditors audit our fiscal year financial statements. The audit report will be presented to the LVUSD Board of Education in December of 2025 (First Interim). All existing bond measures will have a separate audit report presented to the Board.

As part of the ongoing budget process, staff provide information to the Board of Education regularly throughout the year regarding changes to the existing budget, as well as final information from the prior year's budget.

The full 2024-25 Unaudited Actuals Packet will be posted on the district website and is attached to this presentation along with an Executive Summary. Staff will be available to respond to any questions.

ALTERNATIVES: 1) Approve the Unaudited Actuals Financial Report as presented.
2) Do not approve the Unaudited Actuals Financial Report at this time.

.

RECOMMENDATION: Staff recommends alternative 1.

RATIONALE: Approval of the 2024-25 Unaudited Actuals will keep the District compliant with AB1200 reporting requirements and enable the Board to revise the 2025-26 operating budget and future projections.

Respectfully submitted,
Dr. Daniel D. Stepenosky, Ed.D.
Superintendent

PREPARED BY:



Dr. Ryan Gleason
Associate Superintendent, CBO

Las Virgenes Schools

UNAUDITED ACTUALS

FISCAL YEAR 2024-25

Unaudited Actuals for Fiscal Year 2024-25

Board of Education
Angela Cutbill
Dallas Lawrence
Alan Lazar
Linda Menges
Lesli Stein

Superintendent
Dr. Dan Stepenosky

Prepared by:
Dr. Ryan Gleason
Associate Superintendent, Chief Business Officer

Special Thanks to All Members of the Finance/Business/Payroll Teams that Contribute to the Attached Report Every Day

Business: Megan Camacho, Senior Assistant

Finance and Accounting Department
Diane Hawe, Finance and Accounting Manager
Barbara Diaz, Assistant Director of Finance and Accounting
Dawn Quevedo, Senior Accountant
Krisann Pappajohn
Jason Weilert
Dayana Soudin Kling

Accounts Payable
Ariane Chen
Maria Castro-Escalante
Amelia Castiglione

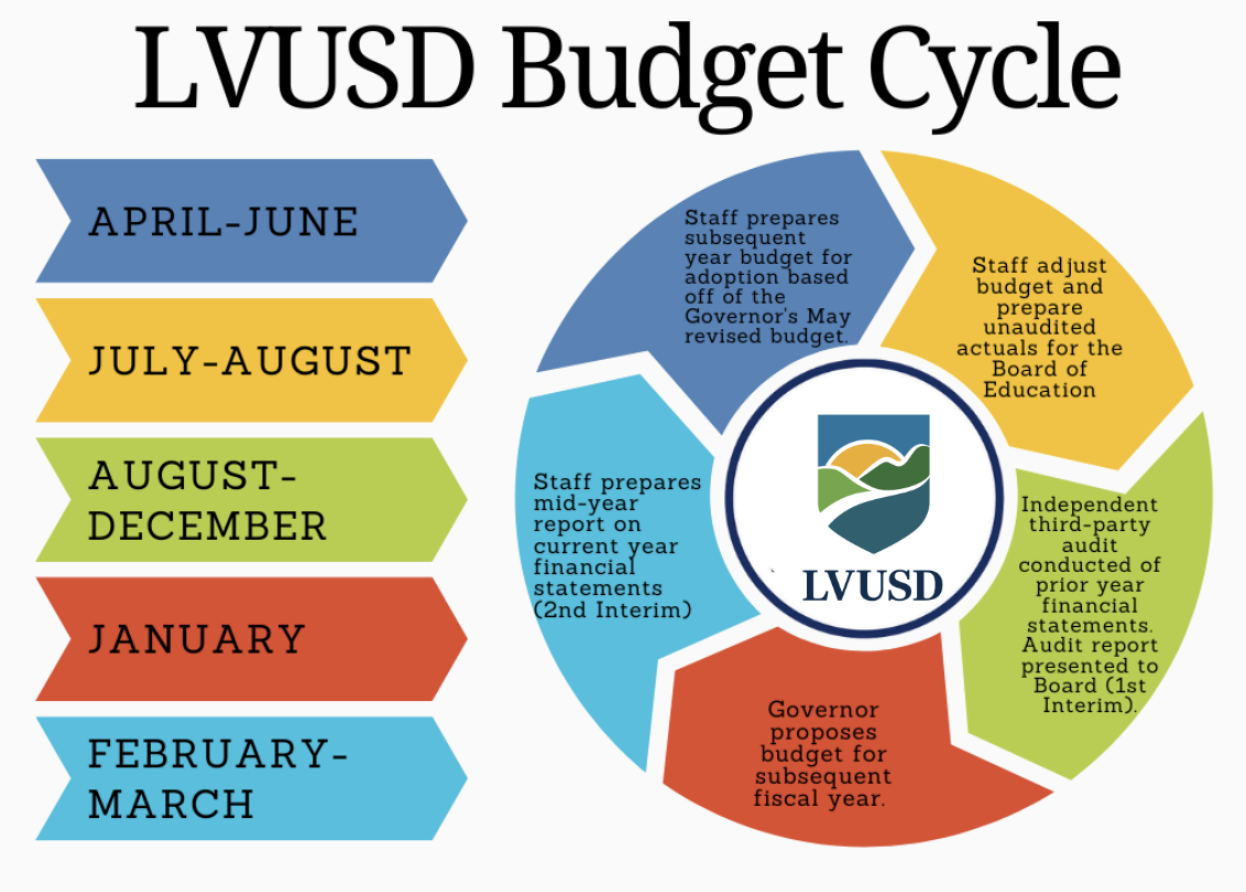
Payroll
Janet Paletta, Senior Acct.
Sahar Jafari
Susan Osborne
Wendy Roe
Nancy Velasquez-Santos

Purchasing and Operations
Claire Borsheim, Supervisor
Tracy Cox, Bus. Analyst
Sherri Squires

Enrollment Analyst
Ali Lloyd

Executive Summary

Pursuant to Education Code Section 42100, all school districts must report their unaudited actual financial data to the California Department of Education (CDE) by September 15. Whereas the fiscal year ended June 30, 2025, throughout July and August, budget adjustments are posted, and receivables and payables are accrued. With the close of our books for the 2024-25 school year, we will now have Independent third-party auditors audit our fiscal year financial statements. The audit report will be presented to the LVUSD Board of Education in December of 2025 (First Interim). All existing bond measures will have a separate audit report presented to the Board. Staff continue to follow the budget cycle outlined below.



Overall Picture

The LVUSD 2024-25 unaudited actuals present stronger-than-estimated year-end results and a need for vigilance as the District transitions into the next three years. At the state level, California revenues have outperformed expectations by $2.7 billion since April 2025, with strong personal income tax receipts offsetting weaker corporate and sales tax collections. Nationally, economic conditions remain mixed: GDP rebounded in the second quarter after an early-year contraction, but growth was tied to reduced imports rather than broad domestic expansion. Employment growth has slowed, inflation remains above the Federal Reserve's target, and future federal policy decisions create uncertainty that could affect state funding streams in the coming years.

Within LVUSD, the 2024–25 unaudited actuals closed in a stronger position, given initial conservative estimates going into year-end close. Estimated actuals are prepared approximately six weeks before the close of the fiscal year, which means they are developed in advance of the payment of final bills, the closure of outstanding purchase orders, and the full reconciliation of revenues. As a result, estimated actuals are intentionally conservative, reflecting the uncertainty that still exists at that stage in the process. The unaudited actuals, by contrast, capture the complete fiscal picture once all year-end transactions have been finalized, which often explains the positive variances observed when compared to the more cautious estimates produced earlier.

Revenues exceeded estimates due to increased lottery and categorical allocations, higher-than-expected local revenue from LVUSD Plus+, summer camps, international student tuition, and facility leases. Expenditures also came in below projections as salary estimates were conservative at adoption, services were lower than expected, and textbook adoption costs shifted into the new year. Together, these factors resulted in a general fund ending balance of $31.3 million, approximately $8.3 million above the estimated actuals, with total reserves across all funds closing at $46.2 million.

Enrollment, the most significant driver of district revenues, showed stronger-than-budgeted results, with 9,984 students enrolled and 9,921 ADA in 2024–25. This outcome produced more than $1.5 million in revenue above the adopted budget and provides a positive near-term outlook. However, the District continues to apply conservative projections, anticipating a one percent annual enrollment decline through 2027–28 to mitigate the risk of overestimating future revenues.

Looking forward, the multi-year projections present a mixed picture. Stable revenue sources such as Measure E, which secures $2.3 million annually through 2027–28, and

ongoing COLA adjustments provide near-term strength, but several structural challenges loom. The expiration of one-time COVID and discretionary funding streams, rising state pension contribution rates, and enrollment declines will gradually erode margins. Reserves remain strong and provide a buffer against volatility.

Taken together, the District enters 2025–26 from a position of financial resilience, with healthy reserves, stronger-than-budgeted enrollment, and robust year-end results. Yet the coming years will require disciplined fiscal management to address the continued sunset of one-time revenues, rising fixed costs, and potential economic softening. LVUSD has positioned itself well, but sustaining this stability will depend on careful stewardship of resources, proactive adjustments to structural changes, and continued focus on aligning financial decisions with the District's educational mission.

General Fund Revenues

The 2024–25 unaudited actuals reflect a stronger revenue position than originally anticipated, with total revenues finishing nearly $2.8 million above the conservative estimates developed in June. While LCFF sources declined slightly due to modest attendance and enrollment adjustments, this was more than offset by increases across federal, state, and local revenue categories. Federal revenue rose as a result of greater utilization of the Workability Grant, state revenue grew from higher Lottery allocations and expanded CTEIG and ELOP awards, and local revenue significantly exceeded expectations due to stronger interest earnings, robust participation in LVUSD Plus+ and summer programs, higher international tuition collections, and increased lease rates from facility use. Together, these variances illustrate the value of conservative forecasting at the Estimated Actuals stage and highlight the District's ability to generate diversified and stable revenue streams beyond the core LCFF allocation.

	2024-25 Unaudited Actuals			Difference from Estimated Actuals		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF Sources	$112,711,009	$0	$112,711,009	-$207,776	$0	-$207,776
Federal Revenue	$0	$3,966,258	$3,966,258	$0	$261,291	$261,291
Other State Revenue	$3,456,973	$22,023,383	$25,480,357	$409,579	$433,700	$843,280
Other Local Revenue	$12,558,692	$4,222,457	$16,781,150	$1,630,680	$253,781	$1,884,462
TOTAL, REVENUES	$128,726,675	$30,212,099	$158,938,774	$1,832,484	$948,773	$2,781,257

General Fund Expenditures

General Fund expenditures show that overall spending came in $5.5 million below what had been projected at Estimated Actuals. Salary and benefit costs varied across categories: classified salaries were higher than expected as vacancies were filled in late spring, while certificated salaries came in lower than projected due to conservative estimates built into the adopted budget. Employee benefits were also slightly below estimates. A significant variance occurred in books and supplies, with more than $2.4 million in costs shifting into 2025–26 because of delayed shipment and receipt dates tied to the TK–12 math adoption. Services and operating expenditures also ended lower than projected, as purchase orders were closed following the receipt of final invoices, a trend consistent with prior years, where year-end conservatism at Estimated Actuals led to overestimation. Capital outlay, other outgo, and transfers of indirect costs showed smaller variances. Altogether, these shifts resulted in total expenditures of $168.7 million, significantly below estimates, producing an improved year-end position with a surplus $8.3 million higher than forecast.

	2024-25 Unaudited Actuals			Difference from Estimated Actuals		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
Certificated Salaries	$49,587,657	$15,922,929	$65,510,585	-$835,794	$91,570	-$744,225
Classified Salaries	$15,859,486	$12,246,784	$28,106,270	$146,838	$925,706	$1,072,544
Employee Benefits	$25,907,321	$17,321,972	$43,229,293	-$278,149	-$78,294	-$356,443
Books and Supplies	$2,148,215	$3,184,690	$5,332,905	-$317,711	-$2,126,852	-$2,444,563
Services and Other Operating Expenditures	$12,948,373	$12,019,941	$24,968,314	-$142,184	-$2,288,120	-$2,430,304
Capital Outlay	$419,705	$983,656	$1,403,360	$65,958	-$377,862	-$311,905
Other Outgo (excluding Transfers of Indirect Costs)	$39,415	$210,966	$250,381	-$2,169	-$289,035	-$291,204
Other Outgo - Transfers of Indirect Costs	-$3,375,002	$3,247,044	-$127,958	-$140,927	$158,198	$17,271
TOTAL, EXPENDITURES	$103,535,170	$65,137,980	$168,673,150	-$1,504,138	-$3,984,690	-$5,488,828
Surplus/Deficit	$25,191,505	-$34,925,881	-$9,734,376	$3,336,622	$4,933,463	$8,270,085

=

General Fund Net Position

LVUSD ended the year in a stronger position than forecast at the time of Estimated Actuals. Beginning the year with a total fund balance of $41.8 million, the District closed with an ending balance of $31.3 million, which was $8.3 million higher than projected. This

improvement was driven by increased revenues and decreased expenditures, consistent with the conservative nature of June forecasting. Fund 01 ended with $31 million, while Fund 17 added approximately $15 million, bringing total reserves to roughly $46 million. These reserves provide an essential buffer against enrollment variability, the sunsetting of one-time funding, and future cost pressures. The strength of this ending position can be attributed to the benefits of prudent planning and conservative assumptions, which allow the District to close the year with resources in excess of earlier expectations.

	2024-25 Unaudited Actuals			Difference from Estimated Actuals		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
Transfers In	$0	$514,652	$514,652	$0	$0	$0
Transfers Out	$0	$1,250,000	$1,250,000	$0	$0	$0
Contributions	-$32,660,432	$32,660,432	$0	$2,874,432	-$2,874,432	$0
TOTAL, OTHER FINANCING SOURCES/USES	-$32,660,432	$31,925,083	-$735,348	$2,874,432	-$2,874,432	$0
Beginning Fund Balance	$23,292,613	$18,504,409	$41,797,021	$0	$0	$0
Ending Balance	$15,823,686	$15,503,611	$31,327,297	$6,211,054	$2,059,031	$8,270,085

Multi-Year Projections

Like most districts across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured $2.3M in annual funding through 2027-28.
- The current projected COLA estimates over the next three fiscal years of 2.03%, 3.02% and 3.43%. All have been reduced since the January Governor's Budget
- The ability of the District to manage changes in enrollment and attendance.
- Impact of the sunset of one-time COVID and other categorical funding between 2023 and 2028 from the ESSER II, ESSER III, AIM/Discretionary, and Learning Recovery Block Grants.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any

new state or federal offset.

- Passage of Measure S and associated General Fund Savings from conversion to solar and reduced deferred maintenance costs based on estimated completion dates.

The aforementioned uncertainty ahead related to the economy has the district needing to take a careful and prudent position as we weather fluctuations in revenues, enrollment, attendance, and COLA over the last few years. Outlined below are our latest assumptions.

Impact of Enrollment

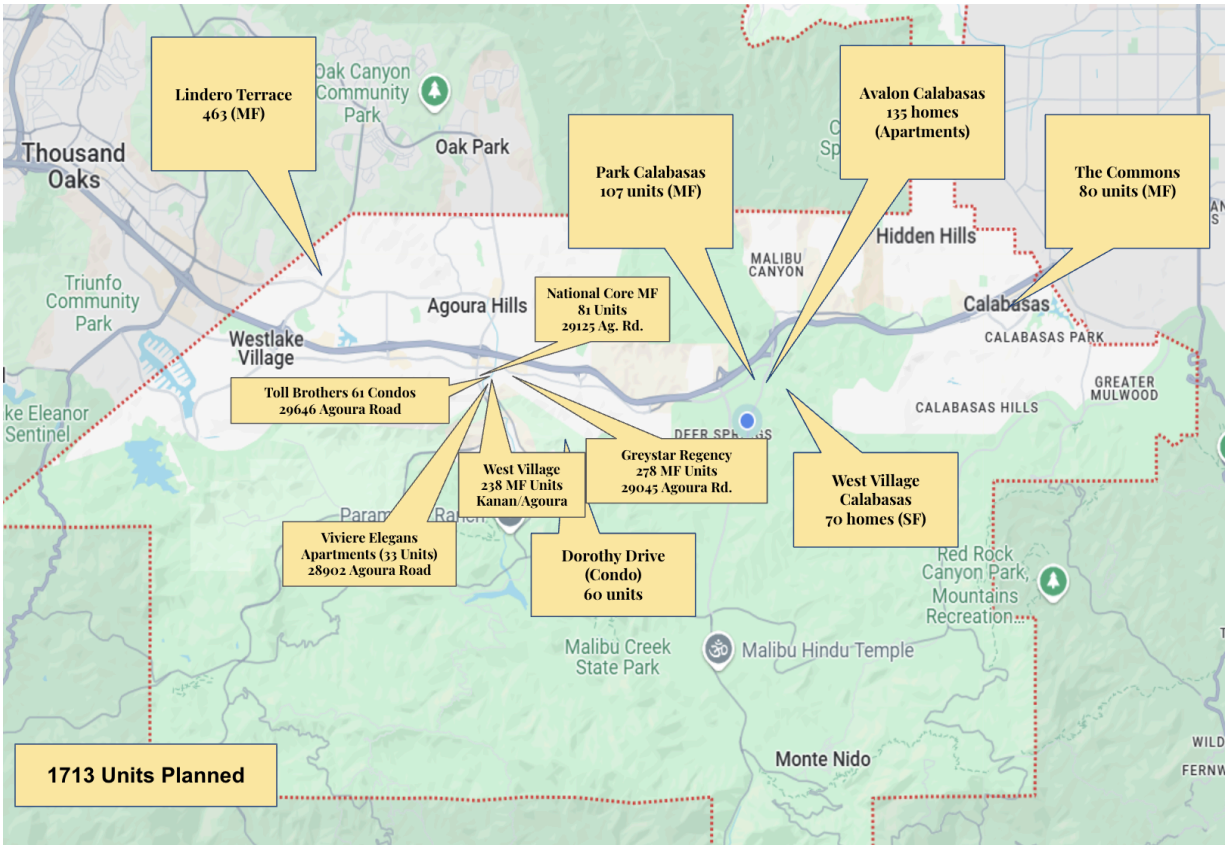
District enrollment stands at 9,984 students inclusive of tuition programs. Enrollment will remain dynamic throughout the coming weeks. There are currently 20 students actively enrolling leading to a full enrollment picture that is north of 10,000 students. The enrollment picture reflects strong numbers in transitional kindergarten and kindergarten, with 978 students combined, consistent cohorts in the middle grades averaging just over 800 students per class, and robust high school enrollment ranging from 806 to 932 students per grade. While these figures underscore stability across the system, the district continues to project a one percent annual enrollment decline through 2027–28 to ensure that forward-looking financial planning remains conservative.

Preschool	63
TK	427
K	551
1st	562
2nd	619
3rd	577
4th	635
5th	652
6th	805
7th	810
8th	796
9th	889
10th	932
11th	843
12th	806
SPED + HH	17
Total ADA + Tuition	9984
Total ADA	9921

For 2025–26, enrollment is nearly 100 ADA-earning students higher than projected at the adopted budget, resulting in $117.3 million in LCFF revenue compared to the adopted budget estimate of $115.8 million. The trend continues into subsequent years, with annual revenues tracking about $1.6 million higher than budgeted.

Adopted Budget vs. Unaudited Actuals			
	2025-26	2026-27	2027-28
Adopted Budget	9,826	9,728	9,630
Adopted Budget	$115,770,574	$119,242,155	$122,331,859
Unaudited Actuals	9,925	9,826	9,728
Unaudited Actuals	$117,343,078	$120,858,365	$123,928,540
Difference	$1,572,504	$1,616,210	$1,596,681

Major housing developments within district boundaries will likely influence future enrollment. More than 1,700 new units are planned, including large multifamily complexes such as Lindero Terrace with 463 units, the Greystar Regency development with 278 units, and West Village Calabasas with 238 units, in addition to single-family and condominium projects. While the exact student yield from these developments is not yet certain, they represent a potential offset to projected enrollment declines and will be monitored closely as projects advance.



Overall, there is a positive financial trajectory with enrollment near the 10,000 student benchmark, revenues exceeding conservative projections, and significant housing growth on the horizon that could help curb enrollment declines related to lower birth rates in southern California.

Multi-Year Projection, Revenues

The multi-year revenue projections highlight a steady upward trend in overall funding for the district, driven largely by growth in LCFF sources. In 2025–26, total revenues are budgeted at $162.7 million, supported by $117.3 million in LCFF, $26.1 million in other state revenues, $15.3 million in local revenues, and $4.0 million in federal revenues, with an additional $1.0 million transferred in. By 2026–27, revenues are projected to climb modestly to $163.2 million, with LCFF sources rising to $120.9 million and transfers in increasing to $4.5 million, though other state revenues decline slightly to $23.1 million. By 2027–28, the district is projected to reach $165.7 million in total revenues, with LCFF continuing its growth trajectory to $123.9 million. Other state and local revenues remain relatively stable, and transfers in are expected at $3.0 million.

This growth reflects the impact of new enrollment figures as well as the addition of the LR Block Grant and the Discretionary Block Grant from the 2025–26 state-adopted budget, positioning the district with stronger revenue capacity over the coming three years.

	2025-26 Budget	2026-27 Projection	2027-28 Projection
LCFF Sources	$117,343,078	$120,858,365	$123,928,540
Federal Revenues	$3,966,258	$3,966,258	$3,966,258
Other State Revenues	$26,077,099	$23,077,099	$22,568,416
Other Local Revenues	$15,281,150	$15,281,150	$15,281,150
Total Revenues	$162,667,585	$163,182,872	$165,744,364
Transfers In	$1,000,000	$4,500,000	$3,000,000

Multi-Year Projection, Expenditures

The multi-year expenditure projections show that the district continues to manage significant personnel and operating costs while narrowing its structural deficit over time. In 2025–26, total expenditures are budgeted at $173.5 million, with certificated salaries at $68.2 million, classified salaries at $27.5 million, and employee benefits at $44.0 million. Services and other operating expenditures add $24.8 million, with books and supplies at $7.2 million. These commitments result in a projected deficit of $9.9 million for the year.

By 2026–27, expenditures are projected to fall modestly to $171.0 million, as certificated salaries decline slightly to $67.1 million and books and supplies are reduced to $6.3 million. The deficit correspondingly narrows to $3.4 million. In 2027–28, spending is expected to remain stable at approximately $171.0 million, with certificated salaries just over $67.0 million and employee benefits holding at $43.5 million. The projected deficit improves further to $2.3 million.

	2025-26 Budget	2026-27 Projection	2027-28 Projection
Certificated Salaries	$68,188,441	$67,143,781	$67,023,340
Classified Salaries	$27,503,120	$27,102,574	$27,508,021
Employee Benefits	$44,025,371	$43,654,394	$43,481,869
Books And Supplies	$7,161,022	$6,308,223	$6,058,558
Services And Other Operating Expenditures	$24,832,286	$25,010,335	$25,138,687
Capital Outlay	$1,418,035	$1,418,035	$1,418,035
Other Outgoing	$541,854	$541,854	$541,854
Indirect Costs	-$145,229	-$145,229	-$145,229
Total Expenditures	$173,524,900	$171,033,968	$171,025,135
Surplus/Deficit	-$9,857,315	-$3,351,096	-$2,280,771

Multiyear Projection, Net Position

The district's fund balance projections demonstrate a managed decline over the three-year multi-year projection period, with reserves remaining well above minimum requirements despite ongoing structural deficits. In 2025–26, the district begins with $31.4 million in unrestricted reserves and closes the year at $21.6 million. When combined with Fund 17, which holds $13.8 million, the total fund balance stands at $35.4 million. By 2026–27, the total balance declines to $27.6 million, and by 2027–28 to $22.3 million, with unrestricted reserves projected at $15.9 million and Fund 17 at $6.3 million.

While the overall reserve level trends downward, the pace of decline slows considerably as annual deficits narrow from $9.9 million in 2025–26 to $2.3 million in 2027–28. These projections are grounded in conservative assumptions, including a one percent annual enrollment decline and existing COLA factors. It is important to emphasize that, historically, the district has consistently outperformed these conservative estimates, and enrollment has continued to buck the broader statewide trend of decline. This provides reason for optimism

that fund balances may hold stronger than projected, offering additional financial stability in the years ahead.

	2025-26 Budget	2026-27 Projection	2027-28 Projection
Beginning Fund Balance	$31,436,980	$21,579,665	$18,228,569
Ending Fund Balance	$21,579,665	$18,228,569	$15,947,798
Fund 17	$13,839,066	$9,339,066	$6,339,066
Total Fund Balance	$35,418,731	$27,567,635	$22,286,864

––

Further expanded budget details can be found in the SACS detailed reports to follow.

Las Virgenes Schools

Unaudited Actuals

September 9, 2025

CA Fiscal Updates

LVUSD

Monthly Cash Report

LVUSD

Overall revenues: $60M above forecast (+0.5%).

Personal Income Tax: +$290M above forecast (withholding strong at +14.4% YoY).

Corporation Tax: -$428M below forecast (refunds higher than expected).

Sales & Use Tax: -$50M below forecast.

Other Revenues: +$120M above forecast, largely from unclaimed property and federal cost recovery.

Cumulative (since April 2025): Revenues $2.7B above forecast

Monthly Cash Report

LVUSD

GDP Growth: After a Q1 2025 contraction (-0.5%), U.S. GDP rebounded +**3.0% in Q2**. The growth was largely driven by a decline in imports rather than a broad increase in domestic production. This was linked to businesses stockpiling goods earlier in anticipation of Trump Administration tariffs.

Labor Market:

- July 2025 jobs report showed only +**73,000 new nonfarm jobs** and **major downward revisions** for May and June (-258,000 combined).

- Forecasts predict unemployment could rise to **4.5% in 2026** before easing in 2027.

Monthly Cash Report

LVUSD

Inflation & Fed Policy:

- July 2025 CPI: +**0.2% monthly, 2.7% annual**.
- Core inflation: +**0.3% monthly, 3.1% annual**, above the Fed's 2% target.
- Fed has paused rate cuts amid trade policy uncertainty and inflationary pressures. Trump has publicly criticized Fed Chair Jerome Powell, even hinting at legal action over unrelated HQ renovation costs.
- Next Fed meeting in September: speculation of a **25 basis point rate cut**.

Unaudited Actuals

LVUSD

General Fund Revenues

LVUSD

	2024-25 Unaudited Actuals			Difference from Estimated Actuals		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF Sources	$112,711,009	$0	$112,711,009	-$207,776	$0	-$207,776
Federal Revenue	$0	$3,966,258	$3,966,258	$0	$261,291	$261,291
Other State Revenue	$3,456,973	$22,023,383	$25,480,357	$409,579	$433,700	$843,280
Other Local Revenue	$12,558,692	$4,222,457	$16,781,150	$1,630,680	$253,781	$1,884,462
TOTAL, REVENUES	$128,726,675	$30,212,099	$158,938,774	$1,832,484	$948,773	$2,781,257

- **LCFF Adjustments:** Modest Attendance/Enrollment adjustments for P-2 and Annual Certifications.
- **Federal Revenue** Variance due to increased utilization of the Workability Grant.
- **State Revenue:** Increase in Lottery and CTEIG/ELOP awards.
- **Local Revenue:** Higher interest collections, revenue from Summer LVUSD Plus+ and Camps, International Student Tuition, Higher Lease Rates from Facility Use.

General Fund Expenditures

LVUSD

	2024-25 Unaudited Actuals			Difference from Estimated Actuals		
Certificated Salaries	$49,587,657	$15,922,929	$65,510,585	-$835,794	$91,570	-$744,225
Classified Salaries	$15,859,486	$12,246,784	$28,106,270	$146,838	$925,706	$1,072,544
Employee Benefits	$25,907,321	$17,321,972	$43,229,293	-$278,149	-$78,294	-$356,443
Books and Supplies	$2,148,215	$3,184,690	$5,332,905	-$317,711	-$2,126,852	-$2,444,563
Services and Other Operating Expenditures	$12,948,373	$12,019,941	$24,968,314	-$142,184	-$2,288,120	-$2,430,304
Capital Outlay	$419,705	$983,656	$1,403,360	$65,958	-$377,862	-$311,905
Other Outgo (excluding Transfers of Indirect Costs)	$39,415	$210,966	$250,381	-$2,169	-$289,035	-$291,204
Other Outgo - Transfers of Indirect Costs	-$3,375,002	$3,247,044	-$127,958	-$140,927	$158,198	$17,271
TOTAL, EXPENDITURES	$103,535,170	$65,137,980	$168,673,150	-$1,504,138	-$3,984,690	-$5,488,828
Surplus/Deficit	$25,191,505	-$34,925,881	-$9,734,376	$3,336,622	$4,933,463	$8,270,085

- **Salary and Benefits**: Classified Salaries reflective of filling vacant positions in late Spring. Certificated Salary variance reflective of conservative estimates going into budget adoption.
- **Books and Supplies:** Variance is reflective of TK-12 Math Adoption costs being pushed to 2025-26 due to shipment/receipt dates.
- **Services:** Decline due to PO Closure following receipt of final invoices, historically follows the trend of reduction in services, consulting, given unknown year-end final invoices at Estimated Actuals.

General Fund Net Position

LVUSD

	2024-25 Unaudited Actuals			Difference from Estimated Actuals		
Transfers In	$0	$514,652	$514,652	$0	$0	$0
Transfers Out	$0	$1,250,000	$1,250,000	$0	$0	$0
Contributions	-$32,660,432	$32,660,432	$0	$2,874,432	-$2,874,432	$0
TOTAL, OTHER FINANCING SOURCES/USES	-$32,660,432	$31,925,083	-$735,348	$2,874,432	-$2,874,432	$0
Beginning Fund Balance	$23,292,613	$18,504,409	$41,797,021	$0	$0	$0
Ending Balance	$15,823,686	$15,503,611	$31,327,297	$6,211,054	$2,059,031	$8,270,085

- **Fund 01 Balance:** Increased revenues and decreased expenditures were anticipated due to conservative projections at Estimated Actuals.
- **Fund 17 Fund Balance:** $14,839,066
- **Total Reserves:** $46,166,363

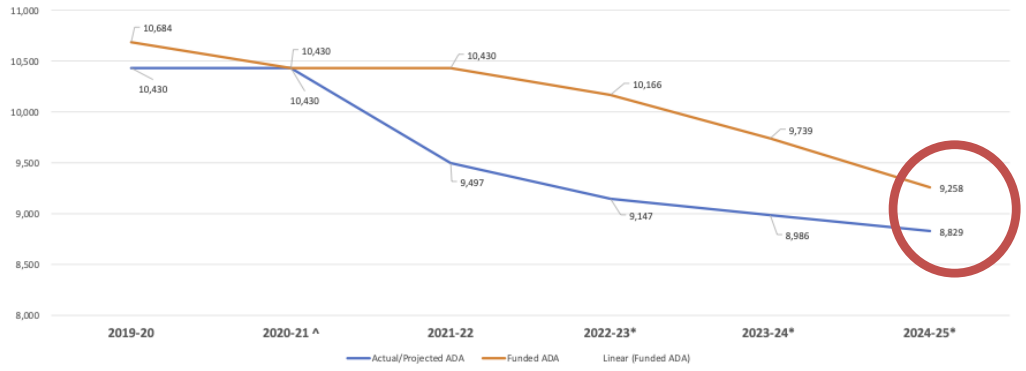
Enrollment

LVUSD

2022-23 Enrollment Trend

LVUSD

Actual ADA Vs Funded ADA



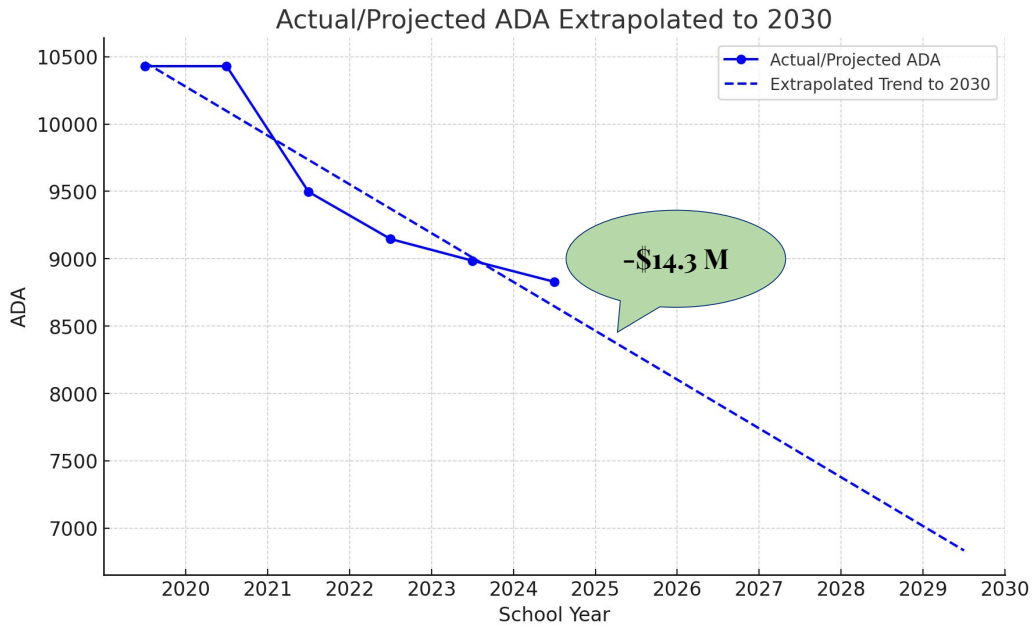
4

* Projection

^ 20-21 Actual ADA not reported – 19-20 ADA used by statute

2022-23 Enrollment Trend

LVUSD



Enrollment

LVUSD

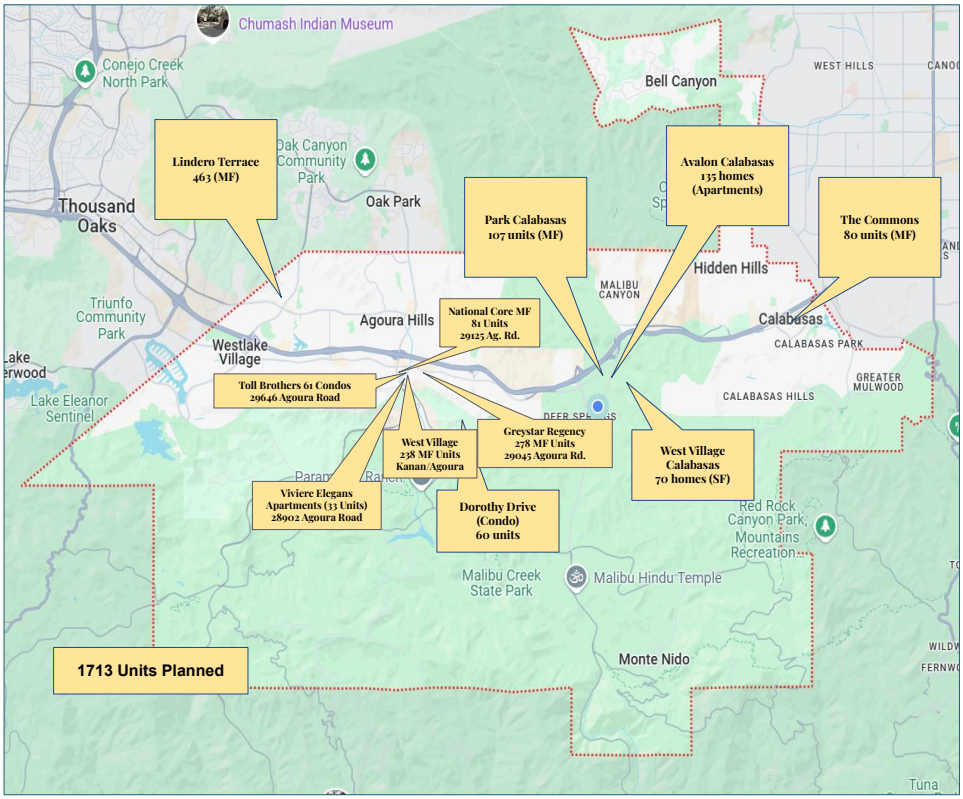
Preschool	63
TK	427
K	551
1st	562
2nd	619
3rd	577
4th	635
5th	652
6th	805
7th	810
8th	796
9th	889
10th	932
11th	843
12th	806
SPED + HH	17
Total ADA + Tuition	9984
Total ADA	9921

Impact on Revenues

LVUSD

Adopted Budget vs. Unaudited Actuals			
	2025-26	2026-27	2027-28
Adopted Budget	9,826	9,728	9,630
Adopted Budget	$115,770,574	$119,242,155	$122,331,859
Unaudited Actuals	9,925	9,826	9,728
Unaudited Actuals	$117,343,078	$120,858,365	$123,928,540
Difference	$1,572,504	$1,616,210	$1,596,681

- Estimated a continued 1% decline in enrollment through the 2027-28 year to remain conservative.
- **Net Position of Fund 01 Balance:** +$8,270,085 since Estimated Actuals, + $1,572,504 = $9,842,589.



Enrollment Impacts

LVUSD

Grade	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
K	2	11	28	41	47	47	47	47	47	47
1	2	11	28	41	47	47	47	47	47	47
2	2	11	28	41	47	47	47	47	47	47
3	2	11	27	40	46	47	47	47	47	47
4	2	10	26	39	45	46	47	47	47	47
5	1	9	22	35	43	45	46	47	47	47
6	2	10	24	34	40	43	45	46	47	47
7	2	10	24	35	39	40	43	45	46	47
8	1	7	19	31	38	39	40	43	45	46
9	2	12	26	34	38	38	39	40	43	45
10	2	13	31	41	40	38	38	39	40	43
11	2	13	32	46	47	40	38	38	39	40
12	1	6	19	37	48	47	40	38	38	39
Elementary	11	64	160	237	274	278	279	279	279	279
Middle	5	27	67	100	117	122	128	134	138	139
High	8	44	109	157	172	163	154	154	159	167
Total	**23**	**135**	**336**	**495**	**563**	**562**	**561**	**568**	**577**	**586**

Multiyear Projections

LVUSD

Multi-Year Projections

LVUSD

Like most districts across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured $2.3M in annual funding through 2027-28.
- The current projected COLA estimates over the next three fiscal years of 2.03%, 3.02% and 3.43%. All have been reduced since the January Governor's Budget
- The ability of the District to manage changes in enrollment and attendance.
- Impact of the sunset of one-time COVID and other categorical funding between 2023 and 2028 from the ESSER II, ESSER III, AIM/Discretionary, and Learning Recovery Block Grants.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- Passage of Measure S and associated General Fund Savings from conversion to solar and reduced deferred maintenance costs based on estimated completion dates.

Multi-Year Projections - Revenue

LVUSD

	2025-26 Budget	2026-27 Projection	2027-28 Projection
LCFF Sources	$117,343,078	$120,858,365	$123,928,540
Federal Revenues	$3,966,258	$3,966,258	$3,966,258
Other State Revenues	$26,077,099	$23,077,099	$22,568,416
Other Local Revenues	$15,281,150	$15,281,150	$15,281,150
Total Revenues	$162,667,585	$163,182,872	$165,744,364
Transfers In	$1,000,000	$4,500,000	$3,000,000

- Revenues reflect new enrollment figures and the new LR Block Grant and Discretionary Block Grant awards from the 2025-26 State-Adopted Budget

Multi-Year Projections - Expenditures

LVUSD

	2025-26 Budget	2026-27 Projection	2027-28 Projection
Certificated Salaries	$68,188,441	$67,143,781	$67,023,340
Classified Salaries	$27,503,120	$27,102,574	$27,508,021
Employee Benefits	$44,025,371	$43,654,394	$43,481,869
Books And Supplies	$7,161,022	$6,308,223	$6,058,558
Services And Other Operating Expenditures	$24,832,286	$25,010,335	$25,138,687
Capital Outlay	$1,418,035	$1,418,035	$1,418,035
Other Outgoing	$541,854	$541,854	$541,854
Indirect Costs	-$145,229	-$145,229	-$145,229
Total Expenditures	$173,524,900	$171,033,968	$171,025,135
Surplus/Deficit	-$9,857,315	-$3,351,096	-$2,280,771

- **Personnel Costs:** Include the cost of the AB 1200 increases approved by the Board in August 2025.

Multi-Year Projections - Fund Balance

LVUSD

	2025-26 Budget	2026-27 Projection	2027-28 Projection
Beginning Fund Balance	$31,436,980	$21,579,665	$18,228,569
Ending Fund Balance	$21,579,665	$18,228,569	$15,947,798
Fund 17	$13,839,066	$9,339,066	$6,339,066
Total Fund Balance	$35,418,731	$27,567,635	$22,286,864

- **MYP:** The MYP is based upon a 1% enrollment decline and existing COLA.

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: _____ Date of Meeting: Sep 09, 2025

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Dan Stepenosky Title: Superintendent

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: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. Debra Duardo Title: Superintendent

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

For County Office of Education:	For School District:
Dr. Debra Duardo	Dr. Ryan Gleason
Name	Name
Superintendent	Associate Superintendent, CBO
Title	Title
562-922-6133	818-880-4000
Telephone	Telephone
duardo_debra@lacoe.edu	rgleason@lvusd.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	112,711,009.37	0.00	112,711,009.37	115,770,574.00	0.00	115,770,574.00	2.7%
2) Federal Revenue		8100-8299	0.00	3,966,258.20	3,966,258.20	0.00	3,608,238.00	3,608,238.00	-9.0%
3) Other State Revenue		8300-8599	3,456,973.35	22,023,383.20	25,480,356.55	3,060,717.00	20,016,382.00	23,077,099.00	-9.4%
4) Other Local Revenue		8600-8799	12,558,692.42	4,222,457.14	16,781,149.56	10,188,127.00	2,423,619.00	12,611,746.00	-24.8%
5) TOTAL, REVENUES			128,726,675.14	30,212,098.54	158,938,773.68	129,019,418.00	26,048,239.00	155,067,657.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,587,656.71	15,922,928.60	65,510,585.31	50,726,434.00	15,617,490.00	66,343,924.00	1.3%
2) Classified Salaries		2000-2999	15,859,486.33	12,246,784.08	28,106,270.41	15,736,911.00	10,893,409.00	26,630,320.00	-5.3%
3) Employee Benefits		3000-3999	25,907,320.76	17,321,971.88	43,229,292.64	25,988,221.00	17,246,696.00	43,234,917.00	0.0%
4) Books and Supplies		4000-4999	2,148,215.44	3,184,689.56	5,332,905.00	2,549,841.00	3,611,181.00	6,161,022.00	15.5%
5) Services and Other Operating Expenditures		5000-5999	12,948,372.92	12,019,940.69	24,968,313.61	12,203,859.00	12,628,427.00	24,832,286.00	-0.5%
6) Capital Outlay		6000-6999	419,704.76	983,655.61	1,403,360.37	274,731.00	1,143,304.00	1,418,035.00	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	39,415.00	210,965.50	250,380.50	41,854.00	500,000.00	541,854.00	116.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,375,001.56)	3,247,043.71	(127,957.85)	(3,480,909.00)	3,335,680.00	(145,229.00)	13.5%
9) TOTAL, EXPENDITURES			103,535,170.36	65,137,979.63	168,673,149.99	104,040,942.00	64,976,187.00	169,017,129.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,191,504.78	(34,925,881.09)	(9,734,376.31)	24,978,476.00	(38,927,948.00)	(13,949,472.00)	43.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	514,651.54	514,651.54	10,000,000.00	0.00	10,000,000.00	1,843.1%
b) Transfers Out		7600-7629	0.00	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
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	(32,660,431.95)	32,660,431.95	0.00	(36,198,986.00)	36,198,986.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,660,431.95)	31,925,083.49	(735,348.46)	(26,198,986.00)	35,494,498.00	9,295,512.00	-1,364.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,468,927.17)	(3,000,797.60)	(10,469,724.77)	(1,220,510.00)	(3,433,450.00)	(4,653,960.00)	-55.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,292,612.76	18,504,408.66	41,797,021.42	15,823,685.59	15,503,611.06	31,327,296.65	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			23,292,612.76	18,504,408.66	41,797,021.42	15,823,685.59	15,503,611.06	31,327,296.65	-25.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,292,612.76	18,504,408.66	41,797,021.42	15,823,685.59	15,503,611.06	31,327,296.65	-25.0%
2) Ending Balance, June 30 (E + F1e)			15,823,685.59	15,503,611.06	31,327,296.65	14,603,175.59	12,070,161.06	26,673,336.65	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	26,600.00	0.00	26,600.00	0.00	0.00	0.00	-100.0%
Stores		9712	148,943.59	0.00	148,943.59	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	637,500.22	637,500.22	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,866,110.84	14,866,110.84	0.00	12,147,443.39	12,147,443.39	-18.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	15,648,142.00	0.00	15,648,142.00	14,603,175.59	(77,282.33)	14,525,893.26	-7.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,222,976.17	10,901,178.49	29,124,154.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	(734,835.53)	0.00	(734,835.53)				
b) in Banks		9120	147,992.29	5,230.24	153,222.53				
c) in Revolving Cash Account		9130	26,600.00	0.00	26,600.00				
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	722,101.26	670,355.87	1,392,457.13				
4) Due from Grantor Government		9290	4,001,847.93	7,969,031.81	11,970,879.74				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	148,943.59	0.00	148,943.59				
7) Prepaid Expenditures		9330	0.00	637,500.22	637,500.22				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	4,322,638.00	0.00	4,322,638.00				
10) TOTAL, ASSETS			26,858,263.71	20,183,296.63	47,041,560.34				
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	6,583,051.12	3,892,331.63	10,475,382.75				
2) Due to Grantor Governments		9590	301,124.00	113,490.09	414,614.09				
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	187,500.00	673,863.85	861,363.85				
6) TOTAL, LIABILITIES			7,071,675.12	4,679,685.57	11,751,360.69				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	3,962,903.00	0.00	3,962,903.00				
2) TOTAL, DEFERRED INFLOWS			3,962,903.00	0.00	3,962,903.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			15,823,685.59	15,503,611.06	31,327,296.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	41,417,840.00	0.00	41,417,840.00	44,611,478.00	0.00	44,611,478.00	7.7%
Education Protection Account State Aid - Current Year		8012	1,852,714.00	0.00	1,852,714.00	1,863,537.00	0.00	1,863,537.00	0.6%
State Aid - Prior Years		8019	316.00	0.00	316.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	220,956.48	0.00	220,956.48	222,863.00	0.00	222,863.00	0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	729.64	0.00	729.64	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	57,854,590.33	0.00	57,854,590.33	58,080,991.00	0.00	58,080,991.00	0.4%
Unsecured Roll Taxes		8042	1,858,204.99	0.00	1,858,204.99	1,858,205.00	0.00	1,858,205.00	0.0%
Prior Years' Taxes		8043	1,318,312.17	0.00	1,318,312.17	1,522,507.00	0.00	1,522,507.00	15.5%
Supplemental Taxes		8044	562,933.18	0.00	562,933.18	627,111.00	0.00	627,111.00	11.4%
Education Revenue Augmentation Fund (ERAF)		8045	6,899,018.60	0.00	6,899,018.60	6,983,882.00	0.00	6,983,882.00	1.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	706,757.48	0.00	706,757.48	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	18,636.50	0.00	18,636.50	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			112,711,009.37	0.00	112,711,009.37	115,770,574.00	0.00	115,770,574.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,711,009.37	0.00	112,711,009.37	115,770,574.00	0.00	115,770,574.00	2.7%
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	2,318,309.00	2,318,309.00	0.00	2,300,929.00	2,300,929.00	-0.7%
Special Education Discretionary Grants		8182	0.00	136,101.27	136,101.27	0.00	31,306.00	31,306.00	-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		757,597.17	757,597.17		805,075.00	805,075.00	6.3%
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		173,697.00	173,697.00		170,357.00	170,357.00	-1.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		59,408.00	59,408.00		57,961.00	57,961.00	-2.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		110,757.07	110,757.07		64,157.00	64,157.00	-42.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	410,388.69	410,388.69	0.00	178,453.00	178,453.00	-56.5%
TOTAL, FEDERAL REVENUE			0.00	3,966,258.20	3,966,258.20	0.00	3,608,238.00	3,608,238.00	-9.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		8,375,027.00	8,375,027.00		8,208,926.00	8,208,926.00	-2.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	(1,781.61)	(1,781.61)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	462,991.00	0.00	462,991.00	462,991.00	0.00	462,991.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,896,906.49	886,618.80	2,783,525.29	1,857,895.00	787,481.00	2,645,376.00	-5.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,054,035.76	2,054,035.76		1,622,596.00	1,622,596.00	-21.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		524,552.00	524,552.00		462,586.00	462,586.00	-11.8%
Arts and Music in Schools (Prop 28)	6770	8590		1,211,460.00	1,211,460.00		1,211,460.00	1,211,460.00	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	1,097,075.86	8,973,471.25	10,070,547.11	739,831.00	7,723,333.00	8,463,164.00	-16.0%
TOTAL, OTHER STATE REVENUE			3,456,973.35	22,023,383.20	25,480,356.55	3,060,717.00	20,016,382.00	23,077,099.00	-9.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,251,048.79	0.00	2,251,048.79	2,233,600.00	0.00	2,233,600.00	-0.8%
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	649,472.60	649,472.60	0.00	570,406.00	570,406.00	-12.2%
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	18,443.75	0.00	18,443.75	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,517,961.50	0.00	2,517,961.50	2,450,000.00	0.00	2,450,000.00	-2.7%
Interest		8660	1,157,116.08	0.00	1,157,116.08	485,967.00	0.00	485,967.00	-58.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	988,734.47	0.00	988,734.47	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	268,750.00	0.00	268,750.00	150,000.00	0.00	150,000.00	-44.2%
Transportation Fees From Individuals		8675	397,166.36	0.00	397,166.36	417,876.00	0.00	417,876.00	5.2%
Interagency Services		8677	0.00	539,768.59	539,768.59	0.00	78,861.00	78,861.00	-85.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,554,283.02	3,033,215.95	7,587,498.97	4,136,574.00	1,774,352.00	5,910,926.00	-22.1%

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)	
Tuition		8710	405,188.45	0.00	405,188.45	314,110.00	0.00	314,110.00	-22.5%
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			12,558,692.42	4,222,457.14	16,781,149.56	10,188,127.00	2,423,619.00	12,611,746.00	-24.8%
TOTAL, REVENUES			128,726,675.14	30,212,098.54	158,938,773.68	129,019,418.00	26,048,239.00	155,067,657.00	-2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,832,588.00	11,499,341.52	53,331,929.52	42,703,516.00	11,023,506.00	53,727,022.00	0.7%
Certificated Pupil Support Salaries		1200	2,886,415.21	2,695,476.63	5,581,891.84	2,960,944.00	2,701,776.00	5,662,720.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,860,590.58	1,652,598.38	6,513,188.96	5,049,429.00	1,865,827.00	6,915,256.00	6.2%
Other Certificated Salaries		1900	8,062.92	75,512.07	83,574.99	12,545.00	26,381.00	38,926.00	-53.4%
TOTAL, CERTIFICATED SALARIES			49,587,656.71	15,922,928.60	65,510,585.31	50,726,434.00	15,617,490.00	66,343,924.00	1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,350,806.54	6,970,667.37	9,321,473.91	2,153,830.00	6,426,013.00	8,579,843.00	-8.0%
Classified Support Salaries		2200	4,580,133.89	3,123,963.22	7,704,097.11	4,629,076.00	3,019,235.00	7,648,311.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,241,665.33	222,712.92	1,464,378.25	1,194,659.00	148,119.00	1,342,778.00	-8.3%
Clerical, Technical and Office Salaries		2400	4,843,114.48	410,629.25	5,253,743.73	4,951,783.00	377,373.00	5,329,156.00	1.4%
Other Classified Salaries		2900	2,843,766.09	1,518,811.32	4,362,577.41	2,807,563.00	922,669.00	3,730,232.00	-14.5%
TOTAL, CLASSIFIED SALARIES			15,859,486.33	12,246,784.08	28,106,270.41	15,736,911.00	10,893,409.00	26,630,320.00	-5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,394,075.20	8,517,528.93	17,911,604.13	9,315,071.00	8,660,118.00	17,975,189.00	0.4%
PERS		3201-3202	3,877,131.96	3,083,422.16	6,960,554.12	3,778,847.00	2,853,893.00	6,632,740.00	-4.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	1,899,167.63	1,137,585.65	3,036,753.28	1,964,712.00	1,121,314.00	3,086,026.00	1.6%
Health and Welfare Benefits		3401-3402	7,059,037.82	3,437,075.06	10,496,112.88	7,236,385.00	3,443,363.00	10,679,748.00	1.7%
Unemployment Insurance		3501-3502	31,502.44	13,157.89	44,660.33	33,261.00	12,848.00	46,109.00	3.2%
Workers' Compensation		3601-3602	2,570,705.56	1,073,806.81	3,644,512.37	2,801,817.00	1,092,589.00	3,894,406.00	6.9%
OPEB, Allocated		3701-3702	705,407.45	0.00	705,407.45	698,964.00	0.00	698,964.00	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	370,292.70	59,395.38	429,688.08	159,164.00	62,571.00	221,735.00	-48.4%
TOTAL, EMPLOYEE BENEFITS			25,907,320.76	17,321,971.88	43,229,292.64	25,988,221.00	17,246,696.00	43,234,917.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	64,790.90	676,297.23	741,088.13	64,791.00	543,324.00	608,115.00	-17.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,712,591.71	2,236,772.13	3,949,363.84	2,149,785.00	2,694,001.00	4,843,786.00	22.6%
Noncapitalized Equipment		4400	370,832.83	262,001.40	632,834.23	335,265.00	373,856.00	709,121.00	12.1%
Food		4700	0.00	9,618.80	9,618.80	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,148,215.44	3,184,689.56	5,332,905.00	2,549,841.00	3,611,181.00	6,161,022.00	15.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,347,534.70	2,584,258.09	3,931,792.79	1,422,256.00	2,526,924.00	3,949,180.00	0.4%
Travel and Conferences		5200	176,187.66	233,085.60	409,273.26	180,774.00	286,685.00	467,459.00	14.2%
Dues and Memberships		5300	70,755.85	4,329.60	75,085.45	95,776.00	54,370.00	150,146.00	100.0%
Insurance		5400 - 5450	2,618,412.89	0.00	2,618,412.89	1,670,605.00	0.00	1,670,605.00	-36.2%
Operations and Housekeeping Services		5500	4,205,674.23	0.00	4,205,674.23	3,105,283.00	0.00	3,105,283.00	-26.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,933.06	489,094.51	663,027.57	599,604.00	659,613.00	1,259,217.00	89.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(20,700.00)	0.00	(20,700.00)	New
Professional/Consulting Services and Operating Expenditures		5800	4,185,658.96	8,664,416.64	12,850,075.60	5,004,996.00	9,060,330.00	14,065,326.00	9.5%
Communications		5900	170,215.57	44,756.25	214,971.82	145,265.00	40,505.00	185,770.00	-13.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,948,372.92	12,019,940.69	24,968,313.61	12,203,859.00	12,628,427.00	24,832,286.00	-0.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	202,762.58	232,045.24	434,807.82	74,617.00	405,310.00	479,927.00	10.4%
Buildings and Improvements of Buildings		6200	10,995.23	294,588.83	305,584.06	16,404.00	421,129.00	437,533.00	43.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	205,946.95	457,021.54	662,968.49	183,710.00	316,865.00	500,575.00	-24.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			419,704.76	983,655.61	1,403,360.37	274,731.00	1,143,304.00	1,418,035.00	1.0%
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	7,470.00	7,470.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	39,415.00	203,495.50	242,910.50	41,854.00	500,000.00	541,854.00	123.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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)			39,415.00	210,965.50	250,380.50	41,854.00	500,000.00	541,854.00	116.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(3,247,043.71)	3,247,043.71	0.00	(3,335,680.00)	3,335,680.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(127,957.85)	0.00	(127,957.85)	(145,229.00)	0.00	(145,229.00)	13.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,375,001.56)	3,247,043.71	(127,957.85)	(3,480,909.00)	3,335,680.00	(145,229.00)	13.5%
TOTAL, EXPENDITURES			103,535,170.36	65,137,979.63	168,673,149.99	104,040,942.00	64,976,187.00	169,017,129.00	0.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	514,651.54	514,651.54	10,000,000.00	0.00	10,000,000.00	1,843.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	514,651.54	514,651.54	10,000,000.00	0.00	10,000,000.00	1,843.1%
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	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 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)	
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	(32,660,431.95)	32,660,431.95	0.00	(36,198,986.00)	36,198,986.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,660,431.95)	32,660,431.95	0.00	(36,198,986.00)	36,198,986.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(32,660,431.95)	31,925,083.49	(735,348.46)	(26,198,986.00)	35,494,498.00	9,295,512.00	-1,364.1%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	112,711,009.37	0.00	112,711,009.37	115,770,574.00	0.00	115,770,574.00	2.7%
2) Federal Revenue		8100-8299	0.00	3,966,258.20	3,966,258.20	0.00	3,608,238.00	3,608,238.00	-9.0%
3) Other State Revenue		8300-8599	3,456,973.35	22,023,383.20	25,480,356.55	3,060,717.00	20,016,382.00	23,077,099.00	-9.4%
4) Other Local Revenue		8600-8799	12,558,692.42	4,222,457.14	16,781,149.56	10,188,127.00	2,423,619.00	12,611,746.00	-24.8%
5) TOTAL, REVENUES			128,726,675.14	30,212,098.54	158,938,773.68	129,019,418.00	26,048,239.00	155,067,657.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		61,878,980.63	40,334,209.36	102,213,189.99	62,870,265.00	41,317,895.00	104,188,160.00	1.9%
2) Instruction - Related Services	2000-2999		13,861,551.71	5,048,251.91	18,909,803.62	13,962,997.00	4,383,299.00	18,346,296.00	-3.0%
3) Pupil Services	3000-3999		6,753,005.62	7,904,767.18	14,657,772.80	7,030,868.00	7,386,838.00	14,417,706.00	-1.6%
4) Ancillary Services	4000-4999		487,474.87	593,580.96	1,081,055.83	631,012.00	357,068.00	988,080.00	-8.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,526,260.81	3,855,482.32	13,381,743.13	9,677,341.00	3,853,195.00	13,530,536.00	1.1%
8) Plant Services	8000-8999		10,988,481.72	7,190,722.40	18,179,204.12	9,826,605.00	7,177,892.00	17,004,497.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	39,415.00	210,965.50	250,380.50	41,854.00	500,000.00	541,854.00	116.4%
10) TOTAL, EXPENDITURES			103,535,170.36	65,137,979.63	168,673,149.99	104,040,942.00	64,976,187.00	169,017,129.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,191,504.78	(34,925,881.09)	(9,734,376.31)	24,978,476.00	(38,927,948.00)	(13,949,472.00)	43.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	514,651.54	514,651.54	10,000,000.00	0.00	10,000,000.00	1,843.1%
b) Transfers Out		7600-7629	0.00	1,250,000.00	1,250,000.00	0.00	704,488.00	704,488.00	-43.6%
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	(32,660,431.95)	32,660,431.95	0.00	(36,198,986.00)	36,198,986.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,660,431.95)	31,925,083.49	(735,348.46)	(26,198,986.00)	35,494,498.00	9,295,512.00	-1,364.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,468,927.17)	(3,000,797.60)	(10,469,724.77)	(1,220,510.00)	(3,433,450.00)	(4,653,960.00)	-55.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,292,612.76	18,504,408.66	41,797,021.42	15,823,685.59	15,503,611.06	31,327,296.65	-25.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			23,292,612.76	18,504,408.66	41,797,021.42	15,823,685.59	15,503,611.06	31,327,296.65	-25.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,292,612.76	18,504,408.66	41,797,021.42	15,823,685.59	15,503,611.06	31,327,296.65	-25.0%
2) Ending Balance, June 30 (E + F1e)			15,823,685.59	15,503,611.06	31,327,296.65	14,603,175.59	12,070,161.06	26,673,336.65	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	26,600.00	0.00	26,600.00	0.00	0.00	0.00	-100.0%
Stores		9712	148,943.59	0.00	148,943.59	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	637,500.22	637,500.22	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,866,110.84	14,866,110.84	0.00	12,147,443.39	12,147,443.39	-18.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	15,648,142.00	0.00	15,648,142.00	14,603,175.59	(77,282.33)	14,525,893.26	-7.2%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,006,624.19	2,127,570.19
6300	Lottery: Instructional Materials	2,502,237.80	2,651,299.02
6383	Golden State Pathways Program	1,299,112.39	849,112.39
6547	Special Education Early Intervention Preschool Grant	490,738.97	434,066.97
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,018,702.21	121,154.21
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	776,494.02	856,636.02
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	63,671.71	63,671.71
7412	A-G Access/Success Grant	64,968.67	0.00
7413	A-G Learning Loss Mitigation Grant	47,965.00	47,965.00
7435	Learning Recovery Emergency Block Grant	2,447,839.34	2,175,521.34
7810	Other Restricted State	117,701.77	107,489.77
9010	Other Restricted Local	3,030,054.77	2,712,956.77
Total, Restricted Balance		14,866,110.84	12,147,443.39

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	2,072,903.21	2,721,300.00	-145.0%
5) TOTAL, REVENUES			2,072,903.21	2,721,300.00	-145.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	80,595.75	131,970.00	63.7%
2) Classified Salaries		2000-2999	12,455.61	20,700.00	66.2%
3) Employee Benefits		3000-3999	20,972.51	34,252.00	5,689.0%
4) Books and Supplies		4000-4999	415,369.86	810,000.00	771.8%
5) Services and Other Operating Expenditures		5000-5999	1,280,620.79	1,744,200.00	36.2%
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			1,810,014.52	2,741,122.00	6,626.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			262,888.69	(19,822.00)	-107.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	514,651.54	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(514,651.54)	0.00	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,762.85)	(19,822.00)	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,798,016.42	1,461,244.76	-18.7%
b) Audit Adjustments		9793	(85,008.81)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,007.61	1,461,244.76	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,007.61	1,461,244.76	-14.7%
2) Ending Balance, June 30 (E + F1e)			1,461,244.76	1,441,422.76	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	37,466.45	0.00	-100.0%
Prepaid Items		9713	71,311.08	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,351,967.23	1,441,422.76	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	1,414,715.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,199.61)		
b) in Banks		9120	11,531.17		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23,585.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	37,466.45		
7) Prepaid Expenditures		9330	71,311.08		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,523,910.02		
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	62,665.26		
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			62,665.26		
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)			1,461,244.76		
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	41,593.52	9,457.00	-77.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,457.61)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,050,767.30	2,711,843.00	32.2%
TOTAL, REVENUES			2,072,903.21	2,721,300.00	-145.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	80,595.75	131,970.00	63.7%
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			80,595.75	131,970.00	63.7%
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	12,455.61	20,700.00	66.2%
TOTAL, CLASSIFIED SALARIES			12,455.61	20,700.00	66.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,952.72	17,148.00	22.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	944.82	1,850.00	95.8%
OASDI/Medicare/Alternative		3301-3302	2,067.37	5,498.00	165.9%
Health and Welfare Benefits		3401-3402	535.95	1,645.00	206.9%
Unemployment Insurance		3501-3502	43.05	2,292.00	5,224.0%
Workers' Compensation		3601-3602	3,355.54	5,819.00	73.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	73.06	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			20,972.51	34,252.00	5,689.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	409,008.04	760,000.00	85.8%
Noncapitalized Equipment		4400	6,361.82	50,000.00	685.9%
TOTAL, BOOKS AND SUPPLIES			415,369.86	810,000.00	771.8%
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	1,280,620.79	1,744,200.00	36.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,280,620.79	1,744,200.00	36.2%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,810,014.52	2,741,122.00	6,626.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	514,651.54	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			514,651.54	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			(514,651.54)	0.00	100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,072,903.21	2,721,300.00	-145.0%
5) TOTAL, REVENUES			2,072,903.21	2,721,300.00	-145.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,810,014.52	2,741,122.00	51.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,810,014.52	2,741,122.00	51.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			262,888.69	(19,822.00)	-107.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	514,651.54	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(514,651.54)	0.00	100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,762.85)	(19,822.00)	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,798,016.42	1,461,244.76	-18.7%
b) Audit Adjustments		9793	(85,008.81)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,007.61	1,461,244.76	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,007.61	1,461,244.76	-14.7%
2) Ending Balance, June 30 (E + F1e)			1,461,244.76	1,441,422.76	-1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	37,466.45	0.00	-100.0%
Prepaid Items		9713	71,311.08	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,351,967.23	1,441,422.76	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,351,967.23	1,441,422.76
Total, Restricted Balance		1,351,967.23	1,441,422.76

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	809,866.95	1,198,329.00	48.0%
3) Other State Revenue		8300-8599	2,607,065.74	3,302,760.00	26.7%
4) Other Local Revenue		8600-8799	277,148.54	226,971.00	-18.1%
5) TOTAL, REVENUES			3,694,081.23	4,728,060.00	28.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,170,121.11	1,177,432.00	0.6%
3) Employee Benefits		3000-3999	595,606.10	617,754.00	3.7%
4) Books and Supplies		4000-4999	1,161,495.49	1,996,150.00	71.9%
5) Services and Other Operating Expenditures		5000-5999	219,244.43	295,700.00	34.9%
6) Capital Outlay		6000-6999	184,361.74	536,500.00	191.0%
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	127,957.85	145,229.00	13.5%
9) TOTAL, EXPENDITURES			3,458,786.72	4,768,765.00	37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			235,294.51	(40,705.00)	-117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			235,294.51	(40,705.00)	-117.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,601,521.89	3,836,816.40	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,601,521.89	3,836,816.40	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,601,521.89	3,836,816.40	6.5%
2) Ending Balance, June 30 (E + F1e)			3,836,816.40	3,796,111.40	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,375.00	0.00	-100.0%
Stores		9712	52,464.34	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	3,780,977.06	3,731,347.40	-1.3%
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	64,764.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,331,639.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(82,698.29)		
b) in Banks		9120	3,663.12		
c) in Revolving Cash Account		9130	3,375.00		
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	32,646.10		
4) Due from Grantor Government		9290	725,547.88		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	52,464.34		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,066,637.96		
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	229,821.56		
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			229,821.56		
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)			3,836,816.40		
FEDERAL REVENUE					
Child Nutrition Programs		8220	809,866.95	1,198,329.00	48.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			809,866.95	1,198,329.00	48.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,607,065.74	3,302,760.00	26.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,607,065.74	3,302,760.00	26.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	113,714.45	110,176.00	-3.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	126,483.38	116,795.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,950.71	0.00	-100.0%
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			277,148.54	226,971.00	-18.1%
TOTAL, REVENUES			3,694,081.23	4,728,060.00	28.0%
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	624,287.10	584,514.00	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	432,636.31	460,002.00	6.3%
Clerical, Technical and Office Salaries		2400	113,197.70	132,916.00	17.4%
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			1,170,121.11	1,177,432.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	278,123.19	284,489.00	2.3%
OASDI/Medicare/Alternative		3301-3302	86,848.68	90,075.00	3.7%
Health and Welfare Benefits		3401-3402	178,305.85	185,873.00	4.2%
Unemployment Insurance		3501-3502	569.68	589.00	3.4%
Workers' Compensation		3601-3602	45,605.80	50,394.00	10.5%
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	6,152.90	6,334.00	2.9%
TOTAL, EMPLOYEE BENEFITS			595,606.10	617,754.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	144,356.95	208,000.00	44.1%
Noncapitalized Equipment		4400	24,846.58	283,000.00	1,039.0%
Food		4700	992,291.96	1,505,150.00	51.7%
TOTAL, BOOKS AND SUPPLIES			1,161,495.49	1,996,150.00	71.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,262.30	30,000.00	126.2%
Dues and Memberships		5300	1,080.28	13,200.00	1,121.9%
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	158,242.88	191,200.00	20.8%
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	45,011.99	55,800.00	24.0%
Communications		5900	1,646.98	5,500.00	233.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,244.43	295,700.00	34.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	32,530.00	0.00	-100.0%
Equipment		6400	151,831.74	536,500.00	253.4%
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			184,361.74	536,500.00	191.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	127,957.85	145,229.00	13.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,957.85	145,229.00	13.5%
TOTAL, EXPENDITURES			3,458,786.72	4,768,765.00	37.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	809,866.95	1,198,329.00	48.0%
3) Other State Revenue		8300-8599	2,607,065.74	3,302,760.00	26.7%
4) Other Local Revenue		8600-8799	277,148.54	226,971.00	-18.1%
5) TOTAL, REVENUES			3,694,081.23	4,728,060.00	28.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,298,298.87	4,623,536.00	40.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		127,957.85	145,229.00	13.5%
8) Plant Services	8000-8999		32,530.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,458,786.72	4,768,765.00	37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			235,294.51	(40,705.00)	-117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			235,294.51	(40,705.00)	-117.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,601,521.89	3,836,816.40	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,601,521.89	3,836,816.40	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,601,521.89	3,836,816.40	6.5%
2) Ending Balance, June 30 (E + F1e)			3,836,816.40	3,796,111.40	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,375.00	0.00	-100.0%
Stores		9712	52,464.34	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	3,780,977.06	3,731,347.40	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	64,764.00	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,391,521.23	3,672,041.57
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	389,455.83	59,305.83
Total, Restricted Balance		3,780,977.06	3,731,347.40

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	93,427.08	25,987.00	-72.2%
5) TOTAL, REVENUES			93,427.08	25,987.00	-72.2%
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	56,738.04	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	175,987.00	132,592.00	-24.7%
6) Capital Outlay		6000-6999	974,405.05	977,362.00	0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,207,130.09	1,109,954.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,113,703.01)	(1,083,967.00)	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,000.00	704,488.00	-43.6%
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			1,250,000.00	704,488.00	-43.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,296.99	(379,479.00)	-378.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,736,529.38	1,872,826.37	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,736,529.38	1,872,826.37	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,736,529.38	1,872,826.37	7.8%
2) Ending Balance, June 30 (E + F1e)			1,872,826.37	1,493,347.37	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	744,402.11	744,402.11	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	1,128,424.26	748,945.26	-33.6%
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	2,016,077.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(50,043.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,542.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,985,576.92		
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	112,750.55		
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			112,750.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,872,826.37		
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%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68,606.16	25,987.00	-62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,820.92	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,427.08	25,987.00	-72.2%
TOTAL, REVENUES			93,427.08	25,987.00	-72.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	745.04	0.00	-100.0%
Noncapitalized Equipment		4400	55,993.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			56,738.04	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,495.00	132,592.00	882.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	162,492.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,987.00	132,592.00	-24.7%
CAPITAL OUTLAY					
Land Improvements		6170	151,618.69	217,625.00	43.5%
Buildings and Improvements of Buildings		6200	112,338.00	242,519.00	115.9%
Equipment		6400	710,448.36	517,218.00	-27.2%
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			974,405.05	977,362.00	0.3%
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%
TOTAL, EXPENDITURES			1,207,130.09	1,109,954.00	-8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,250,000.00	704,488.00	-43.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,250,000.00	704,488.00	-43.6%
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 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)			1,250,000.00	704,488.00	-43.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,427.08	25,987.00	-72.2%
5) TOTAL, REVENUES			93,427.08	25,987.00	-72.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,207,130.09	1,109,954.00	-8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,207,130.09	1,109,954.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,113,703.01)	(1,083,967.00)	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,000.00	704,488.00	-43.6%
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			1,250,000.00	704,488.00	-43.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,296.99	(379,479.00)	-378.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,736,529.38	1,872,826.37	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,736,529.38	1,872,826.37	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,736,529.38	1,872,826.37	7.8%
2) Ending Balance, June 30 (E + F1e)			1,872,826.37	1,493,347.37	-20.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	744,402.11	744,402.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,128,424.26	748,945.26	-33.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	744,402.11	744,402.11
Total, Restricted Balance		744,402.11	744,402.11

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	741,395.06	0.00	-100.0%
5) TOTAL, REVENUES			741,395.06	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			741,395.06	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	10,000,000.00	New
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	(10,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			741,395.06	(10,000,000.00)	-1,448.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,097,671.65	14,839,066.71	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,097,671.65	14,839,066.71	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,097,671.65	14,839,066.71	5.3%
2) Ending Balance, June 30 (E + F1e)			14,839,066.71	4,839,066.71	-67.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	14,839,066.71	4,839,066.71	-67.4%
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	15,076,592.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(374,231.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	136,704.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,839,066.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,839,066.71		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	560,456.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	180,938.81	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			741,395.06	0.00	-100.0%
TOTAL, REVENUES			741,395.06	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	10,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	10,000,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(10,000,000.00)	New

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	741,395.06	0.00	-100.0%
5) TOTAL, REVENUES			741,395.06	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			741,395.06	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	10,000,000.00	New
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	(10,000,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			741,395.06	(10,000,000.00)	-1,448.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,097,671.65	14,839,066.71	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,097,671.65	14,839,066.71	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,097,671.65	14,839,066.71	5.3%
2) Ending Balance, June 30 (E + F1e)			14,839,066.71	4,839,066.71	-67.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,839,066.71	4,839,066.71	-67.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,967,258.03	517,129.00	-73.7%
5) TOTAL, REVENUES			1,967,258.03	517,129.00	-73.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	511,742.42	511,977.00	0.0%
3) Employee Benefits		3000-3999	244,078.02	249,676.00	2.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	759,358.10	1,700,000.00	123.9%
6) Capital Outlay		6000-6999	40,045,456.92	18,765,534.00	-53.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,560,635.46	21,227,187.00	-48.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,593,377.43)	(20,710,058.00)	-47.7%
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	85,000,000.00	88,550,187.00	4.2%
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			85,000,000.00	88,550,187.00	4.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,406,622.57	67,840,129.00	49.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,086,114.06	100,377,252.63	82.2%
b) Audit Adjustments		9793	(115,484.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,970,630.06	100,377,252.63	82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,970,630.06	100,377,252.63	82.6%
2) Ending Balance, June 30 (E + F1e)			100,377,252.63	168,217,381.63	67.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	37,501.14	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,339,751.49	167,700,252.63	67.1%
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	517,129.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	116,211,421.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,886,317.00)		
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	806,397.41		
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	37,501.14		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			114,169,003.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,791,750.48		
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			13,791,750.48		
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)			100,377,252.63		
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	2,263,694.03	517,129.00	-77.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(296,436.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,967,258.03	517,129.00	-73.7%
TOTAL, REVENUES			1,967,258.03	517,129.00	-73.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	132,103.63	133,791.00	1.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	298,441.39	376,890.00	26.3%
Clerical, Technical and Office Salaries		2400	81,197.40	1,296.00	-98.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			511,742.42	511,977.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	133,875.51	134,782.00	0.7%
OASDI/Medicare/Alternative		3301-3302	36,945.66	39,170.00	6.0%
Health and Welfare Benefits		3401-3402	48,721.32	49,113.00	0.8%
Unemployment Insurance		3501-3502	241.52	257.00	6.4%
Workers' Compensation		3601-3602	19,855.31	21,915.00	10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,438.70	4,439.00	0.0%
TOTAL, EMPLOYEE BENEFITS			244,078.02	249,676.00	2.3%
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	327,159.10	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	432,199.00	1,700,000.00	293.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			759,358.10	1,700,000.00	123.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,392,338.65	1,861,172.00	-22.2%
Buildings and Improvements of Buildings		6200	35,968,555.94	16,892,655.00	-53.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,684,562.33	11,707.00	-99.3%
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			40,045,456.92	18,765,534.00	-53.1%
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			41,560,635.46	21,227,187.00	-48.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	85,000,000.00	75,744,522.00	-10.9%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	12,805,665.00	New
(c) TOTAL, SOURCES			85,000,000.00	88,550,187.00	4.2%
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)			85,000,000.00	88,550,187.00	4.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,967,258.03	517,129.00	-73.7%
5) TOTAL, REVENUES			1,967,258.03	517,129.00	-73.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,128,436.46	20,477,187.00	-50.2%
9) Other Outgo	9000-9999	Except 7600-7699	432,199.00	750,000.00	73.5%
10) TOTAL, EXPENDITURES			41,560,635.46	21,227,187.00	-48.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(39,593,377.43)	(20,710,058.00)	-47.7%
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	85,000,000.00	88,550,187.00	4.2%
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			85,000,000.00	88,550,187.00	4.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,406,622.57	67,840,129.00	49.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,086,114.06	100,377,252.63	82.2%
b) Audit Adjustments		9793	(115,484.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,970,630.06	100,377,252.63	82.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,970,630.06	100,377,252.63	82.6%
2) Ending Balance, June 30 (E + F1e)			100,377,252.63	168,217,381.63	67.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	37,501.14	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,339,751.49	167,700,252.63	67.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	517,129.00	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	100,339,751.49	167,700,252.63
Total, Restricted Balance		100,339,751.49	167,700,252.63

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	53,589.78	18,177.00	-66.1%
5) TOTAL, REVENUES			53,589.78	18,177.00	-66.1%
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	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)			53,589.78	18,177.00	-66.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,589.78	18,177.00	-66.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,019,012.70	1,072,602.48	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,019,012.70	1,072,602.48	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,019,012.70	1,072,602.48	5.3%
2) Ending Balance, June 30 (E + F1e)			1,072,602.48	1,090,779.48	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,072,602.48	1,080,315.48	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	10,464.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,089,771.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,050.31)		
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	9,881.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,072,602.48		
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)			1,072,602.48		
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	40,511.09	18,177.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,078.69	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,589.78	18,177.00	-66.1%
TOTAL, REVENUES			53,589.78	18,177.00	-66.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,589.78	18,177.00	-66.1%
5) TOTAL, REVENUES			53,589.78	18,177.00	-66.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			53,589.78	18,177.00	-66.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,589.78	18,177.00	-66.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,019,012.70	1,072,602.48	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,019,012.70	1,072,602.48	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,019,012.70	1,072,602.48	5.3%
2) Ending Balance, June 30 (E + F1e)			1,072,602.48	1,090,779.48	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,072,602.48	1,080,315.48	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	10,464.00	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	1,072,602.48	1,080,315.48
Total, Restricted Balance		1,072,602.48	1,080,315.48

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	226,714.00	0.00	-100.0%
3) Other State Revenue		8300-8599	36,785.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,417,336.00	23,735,837.00	16.3%
5) TOTAL, REVENUES			20,680,835.00	23,735,837.00	14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	17,875,944.00	23,459,881.00	31.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,875,944.00	23,459,881.00	31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,804,891.00	275,956.00	-90.2%
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)			2,804,891.00	275,956.00	-90.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,234,271.00	27,039,162.00	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,234,271.00	27,039,162.00	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,234,271.00	27,039,162.00	11.6%
2) Ending Balance, June 30 (E + F1e)			27,039,162.00	27,315,118.00	1.0%
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	27,039,162.00	27,315,118.00	1.0%
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	27,727,412.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(688,250.00)		
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			27,039,162.00		
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)			27,039,162.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	226,714.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			226,714.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	36,785.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,785.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,653,625.00	22,994,447.00	68.4%
Unsecured Roll		8612	205,562.00	214,246.00	4.2%
Prior Years' Taxes		8613	380,946.00	190,473.00	-50.0%
Supplemental Taxes		8614	245,959.00	122,980.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	32,359.00	0.00	-100.0%
Interest		8660	707,881.00	212,364.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	276,940.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,914,064.00	1,327.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,417,336.00	23,735,837.00	16.3%
TOTAL, REVENUES			20,680,835.00	23,735,837.00	14.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,487,050.00	8,298,726.00	27.9%
Bond Interest and Other Service Charges		7434	11,388,894.00	15,161,155.00	33.1%
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)			17,875,944.00	23,459,881.00	31.2%
TOTAL, EXPENDITURES			17,875,944.00	23,459,881.00	31.2%
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	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	226,714.00	0.00	-100.0%
3) Other State Revenue		8300-8599	36,785.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,417,336.00	23,735,837.00	16.3%
5) TOTAL, REVENUES			20,680,835.00	23,735,837.00	14.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,875,944.00	23,459,881.00	31.2%
10) TOTAL, EXPENDITURES			17,875,944.00	23,459,881.00	31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,804,891.00	275,956.00	-90.2%
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)			2,804,891.00	275,956.00	-90.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,234,271.00	27,039,162.00	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,234,271.00	27,039,162.00	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,234,271.00	27,039,162.00	11.6%
2) Ending Balance, June 30 (E + F1e)			27,039,162.00	27,315,118.00	1.0%
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	27,039,162.00	27,315,118.00	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	27,039,162.00	27,315,118.00
Total, Restricted Balance		27,039,162.00	27,315,118.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	480,080.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(90.98)		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			479,989.42		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	479,989.42		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			479,989.42		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

	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	14,853,507.00		14,853,507.00			14,853,507.00
Work in Progress	17,517,995.00		17,517,995.00	38,074,325.00		55,592,320.00
Total capital assets not being depreciated	32,371,502.00	0.00	32,371,502.00	38,074,325.00	0.00	70,445,827.00
Capital assets being depreciated:						
Land Improvements	22,045,883.00		22,045,883.00	2,137,305.00		24,183,188.00
Buildings	295,054,585.00		295,054,585.00	10,664,783.00		305,719,368.00
Equipment	11,874,728.00		11,874,728.00	3,298,120.00		15,172,848.00
Total capital assets being depreciated	328,975,196.00	0.00	328,975,196.00	16,100,208.00	0.00	345,075,404.00
Accumulated Depreciation for:						
Land Improvements	(15,590,812.00)		(15,590,812.00)	(1,116,648.00)		(16,707,460.00)
Buildings	(135,341,329.00)		(135,341,329.00)	(17,808,993.00)		(153,150,322.00)
Equipment	(8,618,974.00)		(8,618,974.00)	(645,815.00)		(9,264,789.00)
Total accumulated depreciation	(159,551,115.00)	0.00	(159,551,115.00)	(19,571,456.00)	0.00	(179,122,571.00)
Total capital assets being depreciated, net excluding lease and subscription assets	169,424,081.00	0.00	169,424,081.00	(3,471,248.00)	0.00	165,952,833.00
Lease Assets	219,166.00		219,166.00			219,166.00
Accumulated amortization for lease assets	(73,055.00)		(73,055.00)			(73,055.00)
Total lease assets, net	146,111.00	0.00	146,111.00	0.00	0.00	146,111.00
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	201,941,694.00	0.00	201,941,694.00	34,603,077.00	0.00	236,544,771.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	58.51%
	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	$78,240,730.08
	Appropriations Subject to Limit	$78,240,730.08
	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	7.97%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I Part A	Title II Part A	Title III	Title IV Part A	IDEA Preschool	IDEA Local Assist	IDEA Mental Health
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4035	4203	4127	3315	3310	3327
REVENUE OBJECT	8290	8290	8290	8290	8182	8181	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	253.00	45,400.00			
2. a. Current Year Award	813,169.00	173,697.00	59,408.00	65,357.00	54,293.00	2,316,779.00	115,236.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	813,169.00	173,697.00	59,408.00	65,357.00	54,293.00	2,316,779.00	115,236.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	813,169.00	173,697.00	59,661.00	110,757.00	54,293.00	2,316,779.00	115,236.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			253.00	45,400.00			
6. Cash Received in Current Year	805,075.00	132,071.00	57,961.00	22,812.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	805,075.00	132,071.00	58,214.00	68,212.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	757,597.17	173,697.00	59,661.00	110,757.00	54,293.00	2,316,779.00	115,236.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	757,597.17	173,697.00	59,661.00	110,757.00	54,293.00	2,316,779.00	115,236.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	47,477.83	(41,626.00)	(1,447.00)	(42,545.00)	(54,293.00)	(2,316,779.00)	(115,236.00)
a. Unearned Revenue	47,477.83						

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable		41,626.00	1,447.00	42,545.00	85,599.00	4,617,708.00	231,364.00
14. Unused Grant Award Calculation (line 4 minus line 9)	55,571.83	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	757,597.17	173,697.00	59,661.00	110,757.00	85,599.00	4,617,708.00	231,364.00

Description	008	
FEDERAL PROGRAM NAME	Workability II	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	3410	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		45,653.00
2. a. Current Year Award	329,050.86	3,926,989.86
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	329,050.86	3,926,989.86
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	329,050.86	3,972,642.86
REVENUES		
5. Unearned Revenue Deferred from Prior Year		45,653.00
6. Cash Received in Current Year	172,366.68	1,190,285.68
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	172,366.68	1,235,938.68
EXPENDITURES		
9. Donor-Authorized Expenditures	329,050.86	3,917,071.03
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	329,050.86	3,917,071.03
12. Amounts Included in		
Line 6 above for Prior		
Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(156,684.18)	(2,681,132.35)
a. Unearned Revenue		47,477.83

Description	008	
b. Accounts Payable		0.00
c. Accounts Receivable	156,684.18	5,176,973.18
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	55,571.83
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	329,050.86	6,365,434.03

Description	001	002	003	004	005	
STATE PROGRAM NAME	UPK	Early Ed Teacher Development	CTEIG	SpEd Workability	STRS On Behalf	TOTAL
RESOURCE CODE	6053	6054	6387	6520	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	143,391.00	1,017,532.00				1,160,923.00
2. a. Current Year Award			462,586.00	67,950.00	5,746,831.00	6,277,367.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	462,586.00	67,950.00	5,746,831.00	6,277,367.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	143,391.00	1,017,532.00	462,586.00	67,950.00	5,746,831.00	7,438,290.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year		828,208.80	462,586.00	33,975.00	5,746,831.00	7,071,600.80
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	828,208.80	462,586.00	33,975.00	5,746,831.00	7,071,600.80
EXPENDITURES						
9. Donor-Authorized Expenditures	143,391.00	560,929.32	462,586.00	67,950.00	5,746,831.00	6,981,687.32
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	143,391.00	560,929.32	462,586.00	67,950.00	5,746,831.00	6,981,687.32
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(143,391.00)	267,279.48	0.00	(33,975.00)	0.00	89,913.48
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable		207,052.20		33,975.00		241,027.20
14. Unused Grant Award Calculation						

Description	001	002	003	004	005	
(line 4 minus line 9)	0.00	456,602.68	0.00	0.00	0.00	456,602.68
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,035,261.00	462,586.00	67,950.00	5,746,831.00	7,312,628.00

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above		
for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	002	
FEDERAL PROGRAM NAME	Child Nutrition School Pgm	Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5310	5466	
REVENUE OBJECT	8220/8520	8220	
LOCAL DESCRIPTION (if any)	Fd 13		
AWARD			
1. Prior Year Restricted Ending Balance	3,094,504.65	507,017.24	3,601,521.89
2. a. Current Year Award	3,688,433.23	0.00	3,688,433.23
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,688,433.23	0.00	3,688,433.23
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,782,937.88	507,017.24	7,289,955.12
REVENUES			
5. Cash Received in Current Year	3,688,433.23	0.00	3,688,433.23
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	3,688,433.23	0.00	3,688,433.23
EXPENDITURES			
10. Donor-Authorized Expenditures	3,341,225.31	117,561.41	3,458,786.72
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures			

Description	001	002	
(line 10 plus line 11)	3,341,225.31	117,561.41	3,458,786.72
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	3,441,712.57	389,455.83	3,831,168.40

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	Educator Effectiv enss	Lottery Instructional Materials	AB602	State Mental Health	SpEd Early Interv ention Preschool	Arts, Music, Instructional Materials
RESOURCE CODE	2600	6266	6300	6500	6546	6547	6762
REVENUE OBJECT	8590	8590	8560	8791 8710	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,497,943.00	994,228.64	3,426,146.77			630,048.35	4,977,218.85
2. a. Current Year Award	2,054,035.00		846,907.32	8,375,027.00	765,352.00	371,690.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,054,035.00	0.00	846,907.32	8,375,027.00	765,352.00	371,690.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,551,978.00	994,228.64	4,273,054.09	8,375,027.00	765,352.00	1,001,738.35	4,977,218.85
REVENUES							
5. Cash Received in Current Year	1,617,553.76		525,225.17		694,514.00	336,099.00	
6. Amounts Included in Line 5 for Prior Year Adjustments	(141,031.00)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	577,512.24	0.00	321,682.15	8,375,027.00	70,838.00	35,591.00	0.00
b. Noncurrent Accounts Receivable	577,513.00		361,393.63		70,838.00	35,591.00	
c. Current Accounts Receivable (line 7a minus line 7b)	(.76)	0.00	(39,711.48)	8,375,027.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,617,553.00	0.00	485,513.69	8,375,027.00	694,514.00	336,099.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,545,354.57	994,228.64	1,173,027.55	8,375,027.00	765,352.00	509,987.38	2,958,516.64
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,545,354.57	994,228.64	1,173,027.55	8,375,027.00	765,352.00	509,987.38	2,958,516.64

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,006,623.43	0.00	3,100,026.54	0.00	0.00	491,750.97	2,018,702.21

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Prop 28 Arts & Music	Kitchen Infrastructure Training	KIT	Commercial Dishwasher Grant	A-G Grant	A-G LLM Grant	Learning Recovery
RESOURCE CODE	6770	7029	7032	7034	7412	7413	7435
REVENUE OBJECT	8590	8590	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,099,786.51	2,893.58	87,582.97	36,000.00	297,786.64	47,965.00	2,679,807.99
2. a. Current Year Award	1,211,460.00						
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,211,460.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,311,246.51	2,893.58	87,582.97	36,000.00	297,786.64	47,965.00	2,679,807.99
REVENUES							
5. Cash Received in Current Year	1,102,351.00						
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	109,109.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	109,109.00						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,102,351.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,535,152.49	2,893.58	23,911.26	34,218.39	232,817.97		231,968.65
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,535,152.49	2,893.58	23,911.26	34,218.39	232,817.97	0.00	231,968.65

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	776,094.02	0.00	63,671.71	1,781.61	64,968.67	47,965.00	2,447,839.34

Description	015	016	017	
STATE PROGRAM NAME	PIP/PALS	Local Solutions SpEd	Golden State Pathways	TOTAL
RESOURCE CODE	7810	7811	6383	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	91,901.72	47,132.33		15,916,442.35
2. a. Current Year Award			1,329,987.00	14,954,458.32
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,329,987.00	14,954,458.32
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	91,901.72	47,132.33	1,329,987.00	30,870,900.67
REVENUES				
5. Cash Received in Current Year			1,130,488.00	5,406,230.93
6. Amounts Included in Line 5 for Prior Year Adjustments				(141,031.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	199,499.00	9,689,258.39
b. Noncurrent Accounts Receivable			199,499.00	1,353,943.63
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	8,335,314.76
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,130,488.00	13,741,545.69
EXPENDITURES				
10. Donor-Authorized Expenditures	10,990.95		30,874.61	18,424,321.68
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	10,990.95	0.00	30,874.61	18,424,321.68

Description	015	016	017	
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	80,910.77	47,132.33	1,299,112.39	12,446,578.99

Description	001	002	003	004	
LOCAL PROGRAM NAME	RRMA	Agoura Hills Redev	Medi-Cal	LVUSD+	TOTAL
RESOURCE CODE	8150	90130	95640	94355	
REVENUE OBJECT	8980	8625	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	29,993.37	959,786.23	423,230.19	0.00	1,413,009.79
2. a. Current Year Award		649,472.60	502,170.79	94,780.28	1,246,423.67
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	649,472.60	502,170.79	94,780.28	1,246,423.67
3. Required Matching Funds/Other	6,408,094.83				6,408,094.83
4. Total Available Award (sum lines 1, 2c, & 3)	6,438,088.20	1,609,258.83	925,400.98	94,780.28	9,067,528.29
REVENUES					
5. Cash Received in Current Year		649,472.60	502,170.79	94,780.28	1,246,423.67
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	6,408,094.83				6,408,094.83
9. Total Available (sum lines 5, 7c, & 8)	6,408,094.83	649,472.60	502,170.79	94,780.28	7,654,518.50
EXPENDITURES					
10. Donor-Authorized Expenditures	6,438,088.20	1,250,000.00		22,790.49	7,710,878.69
11. Non Donor-Authorized Expenditures				0.00	0.00
12. Total Expenditures					

Description	001	002	003	004	
(line 10 plus line 11)	6,438,088.20	1,250,000.00	0.00	22,790.49	7,710,878.69
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	359,258.83	925,400.98	71,989.79	1,356,649.60

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	65,510,585.31	301	200,250.00	303	65,310,335.31	305	1,896,906.49		307	63,413,428.82	309
2000 - Classified Salaries	28,106,270.41	311	11,069.72	313	28,095,200.69	315	40,205.56		317	28,054,995.13	319
3000 - Employee Benefits	43,229,292.64	321	709,854.74	323	42,519,437.90	325	21,245.48		327	42,498,192.42	329
4000 - Books, Supplies Equip Replace. (6500)	5,332,905.00	331	32,180.31	333	5,300,724.69	335	1,173,027.55		337	4,127,697.14	339
5000 - Services. . . & 7300 - Indirect Costs	24,840,355.76	341	112.16	343	24,840,243.60	345	6,684,121.55		347	18,156,122.05	349
				TOTAL	166,065,942.19	365			TOTAL	156,250,435.56	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	52,785,946.82	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,321,473.91	380
3. STRS.	3101 & 3102	15,455,023.01	382
4. PERS.	3201 & 3202	2,729,978.83	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,615,143.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,076,736.39	385
7. Unemployment Insurance.	3501 & 3502	30,276.47	390
8. Workers' Compensation Insurance.	3601 & 3602	2,470,948.88	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	129,449.85	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		91,614,977.16	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		200,250.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		91,414,727.16	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.51%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	58.51%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	156,250,435.56	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	253,202,037.00	25,964,849.00	279,166,886.00		6,487,050.00	272,679,836.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	208,548.00		208,548.00		208,548.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	416,000.00	(208,000.00)	208,000.00			208,000.00	
Net Pension Liability	109,056,371.00	10,127,366.00	119,183,737.00			119,183,737.00	
Total/Net OPEB Liability	33,419,595.00		33,419,595.00	1,506,417.00		34,926,012.00	
Compensated Absences Payable	1,821,729.00		1,821,729.00	9,477,297.22		11,299,026.22	
Subscription Liability	532,321.00		532,321.00	225,405.67		757,726.67	
Governmental activities long-term liabilities	398,656,601.00	35,884,215.00	434,540,816.00	11,209,119.89	6,695,598.00	439,054,337.89	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	169,923,149.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,533,581.22
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	1,399,038.37
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	200,250.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	405,188.45
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,254,476.82
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				155,135,091.95

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)	9,190.26
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,880.38

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.)	146,796,010.53	16,146.21
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)	146,796,010.53	16,146.21
B. Required effort (Line A.2 times 90%)	132,116,409.48	14,531.59
C. Current year expenditures (Line I.E and Line II.B)	155,135,091.95	16,880.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

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

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	74,641,521.87		74,641,521.87			78,240,730.08
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,084.13		9,084.13			9,189.66
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	9,189.66		9,189.66	9,076.24		9,076.24
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,189.66			9,076.24
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	220,956.48		220,956.48	222,863.00		222,863.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	729.64		729.64	0.00		0.00
4. Secured Roll Taxes (Object 8041)	57,854,590.33		57,854,590.33	58,080,991.00		58,080,991.00
5. Unsecured Roll Taxes (Object 8042)	1,858,204.99		1,858,204.99	1,858,205.00		1,858,205.00
6. Prior Years' Taxes (Object 8043)	1,318,312.17		1,318,312.17	1,522,507.00		1,522,507.00
7. Supplemental Taxes (Object 8044)	562,933.18		562,933.18	627,111.00		627,111.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,899,018.60		6,899,018.60	6,983,882.00		6,983,882.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	18,636.50		18,636.50	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,356,230.08		1,356,230.08	570,406.00		570,406.00
12. Parcel Taxes (Object 8621)	2,251,048.79		2,251,048.79	2,233,600.00		2,233,600.00
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)	72,340,660.76	0.00	72,340,660.76	72,099,565.00	0.00	72,099,565.00
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)	72,340,660.76	0.00	72,340,660.76	72,099,565.00	0.00	72,099,565.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,357,442.00			1,348,127.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,408,094.83		6,408,094.83	7,513,640.00		7,513,640.00
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)	6,408,094.83	0.00	7,765,536.83	7,513,640.00	0.00	8,861,767.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	43,270,554.00		43,270,554.00	46,475,015.00		46,475,015.00
25. LCFF State Aid - Prior Years (Object 8019)	316.00		316.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	43,270,870.00	0.00	43,270,870.00	46,475,015.00	0.00	46,475,015.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	158,938,773.68		158,938,773.68	155,067,657.00		155,067,657.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,145,850.55		2,145,850.55	485,967.00		485,967.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			74,641,521.87			78,240,730.08
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0116			0.9877
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			78,240,730.08			82,255,096.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			72,340,660.76			72,099,565.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,102,759.20			1,089,148.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			13,665,606.15			19,017,298.07
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			13,665,606.15			19,017,298.07
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])			1,177,072.23			286,449.12
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			73,517,732.99			72,386,014.12
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			12,488,533.92			18,730,848.95
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			73,517,732.99			
b. State Subventions (Line D8)			12,488,533.92			
c. Less: Excluded Appropriations (Line C23)			7,765,536.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			78,240,730.08			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			78,240,730.08			82,255,096.07
12. Appropriations Subject to the Limit (Line D9d)			78,240,730.08			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Dr. Ryan Gleason	rgleason@lvusd.org	818-878-8000
Gann Contact Person	Contact Email Address	Contact Phone Number

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) — 5,562,696.49
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) — 130,578,044.42

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.26%

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) — 7,936,790.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,928,733.50

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	47,518.82
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)	737,106.78
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)	11,650,149.19
9. Carry-Forward Adjustment (Part IV, Line F)	745,377.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,395,526.97
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	100,819,745.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,909,803.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,752,200.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,081,055.83
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)	1,878,650.29
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	83,889.84
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)	464,591.48
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)	16,565,869.24
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)	1,810,014.52
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,154,175.17
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)	155,519,995.88
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)	7.49%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.97%

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)	11,650,149.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	961,404.28
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 (7.63%) times Part III, Line B19); zero if negative	745,377.78
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.63%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	745,377.78
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	745,377.78

Approved indirect cost rate:	7.63%
Highest rate used in any program:	7.63%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	437,550.50	33,385.10	7.63%
01	3010	703,890.34	53,706.83	7.63%
01	3310	9,130,774.28	696,678.08	7.63%
01	6054	521,164.47	39,764.85	7.63%
01	6266	925,412.37	70,608.96	7.63%
01	6383	28,685.88	2,188.73	7.63%
01	6500	21,745,979.40	1,659,214.03	7.63%
01	6547	216,197.18	16,495.84	7.63%
01	6762	2,697,093.14	205,788.21	7.63%
01	6770	1,514,057.36	15,144.57	1.00%
01	7412	216,313.27	16,504.70	7.63%
01	7435	215,524.16	16,444.49	7.63%
01	7810	10,211.79	779.16	7.63%
01	8150	5,509,045.31	420,340.16	7.63%
13	5310	2,154,175.17	127,957.85	5.94%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,426,146.77	3,426,146.77
2. State Lottery Revenue	8560	1,896,906.49		886,618.80	2,783,525.29
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)		1,896,906.49	0.00	4,312,765.57	6,209,672.06
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,896,906.49		0.00	1,896,906.49
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,173,027.55	1,173,027.55
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)		1,896,906.49	0.00	1,173,027.55	3,069,934.04
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	3,139,738.02	3,139,738.02
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	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	77,543,731.39	37,480,544.68	115,024,276.07	9,878,906.07		124,903,182.14
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	329,272.11	197,058.59	526,330.70	45,204.12		571,534.82
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,454,544.34	1,399,116.03	3,853,660.37	330,973.17		4,184,633.54
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	34,548,170.60	0.00	34,548,170.60	2,967,183.48		37,515,354.08
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	200,250.00	0.00	200,250.00	17,198.55		217,448.55
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					88,647.90	88,647.90
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					799,690.73	799,690.73
----	Other Outgo					1,500,380.50	1,500,380.50
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	270,235.59		270,235.59
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(127,957.85)		(127,957.85)
----	**Total General Fund and Charter Schools Funds Expenditures**	115,075,968.44	39,076,719.30	154,152,687.74	13,381,743.13	2,388,719.13	169,923,150.00

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	74,140,579.07	285,797.94	12,316.37	514,543.84	419,463.50	1,410,285.74	517,986.29			242,758.64	0.00	77,543,731.39
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	175,329.22	0.00	0.00	7,869.42	146,073.47	0.00	0.00			0.00	0.00	329,272.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,891,075.80	399.00	0.00	0.00	0.00	0.00	563,069.54			0.00	0.00	2,454,544.34
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	25,805,955.90	1,486,344.14	0.00	0.00	5,728,789.93	1,527,080.63	0.00			0.00	0.00	34,548,170.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	200,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,250.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		102,213,189.99	1,772,541.08	12,316.37	522,413.26	6,294,326.90	2,937,366.37	1,081,055.83	0.00	0.00	242,758.64	0.00	115,075,968.44

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	21,043,778.40	16,436,766.28	0.00	37,480,544.68
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	110,640.26	86,418.33	0.00	197,058.59
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	785,545.89	613,570.14	0.00	1,399,116.03
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	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		21,939,964.55	17,136,754.75	0.00	39,076,719.30

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)	1,974,539.02
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	47,518.82
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,026,368.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,461,274.68
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,509,700.98
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	115,075,968.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	39,076,719.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	154,152,687.74
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,146,467.13
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,146,467.13
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	157,299,154.87
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.59%

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)	88,647.90				88,647.90
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			799,690.73		799,690.73
Other Outgo (Objects 1000 - 7999)				1,500,380.50	1,500,380.50
Total Other Costs	88,647.90	0.00	799,690.73	1,500,380.50	2,388,719.13

		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)		3,970,617.27	1,121,782.47	11,510,133.17	5,337,431.63	17,136,754.75	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.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	380.40	380.40	380.40	380.40	380.40	0.00	570.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers	2.00	2.00	2.00	2.00	2.00	0.00	0.00
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	14.20	14.20	14.20	14.20	14.20	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		396.60	396.60	396.60	396.60	396.60	0.00	570.00

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Ventura County (AG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Ventura County Office of Education (AG00)			0.0%
Briggs Elementary (AG01)			0.0%
Conejo Valley Unified (AG02)			0.0%
Hueneme Elementary (AG03)			0.0%
Mesa Union Elementary (AG04)			0.0%
Ocean View Elementary (AG06)			0.0%
Oxnard Elementary (AG07)			0.0%
Pleasant Valley (AG08)			0.0%
Rio Elementary (AG09)			0.0%
Somis Union Elementary (AG11)			0.0%
Oxnard Union High (AG13)			0.0%
Fillmore Unified (AG15)			0.0%
Ojai Unified (AG16)			0.0%
Oak Park Unified (AG17)			0.0%
Ventura Unified (AG18)			0.0%
Las Virgenes Unified (AG19)			0.0%
Moorpark Unified (AG20)			0.0%
Simi Valley Unified (AG21)			0.0%
Mupu Elementary (AG23)			0.0%
Santa Clara Elementary (AG24)			0.0%
Santa Paula Unified (AG25)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	19-64683-0000000 Las Virgenes Unified	
Selected SELPA:	AG	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AG	Ventura County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(127,957.85)				
Other Sources/Uses Detail					514,651.54	1,250,000.00		
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	514,651.54		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	127,957.85	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					1,250,000.00	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		

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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	127,957.85	(127,957.85)	1,764,651.54	1,764,651.54	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								1,368.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	806,162.29	10,659,425.35		11,465,587.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	544,709.31	6,717,251.46		7,261,960.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	581,419.99	7,333,818.97		7,915,238.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	35,362.81	133,964.18		169,326.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,072.00	7,522,049.88		7,526,121.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	269,824.36	0.00		269,824.36
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	2,241,550.76	32,366,509.84	0.00	34,608,060.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,355,892.11		2,355,892.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,118,215.81							8,118,215.81
	Total Indirect Costs and PCR Allocations	8,118,215.81	0.00	0.00	0.00	0.00	2,355,892.11	0.00	10,474,107.92
	TOTAL COSTS	8,118,215.81	0.00	0.00	0.00	2,241,550.76	34,722,401.95	0.00	45,082,168.52
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	628,978.96	49,790.28		678,769.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	544,709.31	4,943,065.00		5,487,774.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	515,108.44	2,830,059.98		3,345,168.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,151.33		1,151.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	117,316.30		117,316.30
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	0.00	0.00	0.00	1,688,796.71	7,941,382.89	0.00	9,630,179.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	696,678.08		696,678.08
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	696,678.08	0.00	696,678.08
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,688,796.71	8,638,060.97	0.00	10,326,857.68
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,462,058.72
	TOTAL COSTS								2,864,798.96
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	177,183.33	10,609,635.07		10,786,818.40

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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,774,186.46		1,774,186.46
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	66,311.55	4,503,758.99		4,570,070.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	35,362.81	132,812.85		168,175.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,072.00	7,404,733.58		7,408,805.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	269,824.36	0.00		269,824.36
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	552,754.05	24,425,126.95	0.00	24,977,881.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,659,214.03		1,659,214.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,118,215.81							8,118,215.81
	Total Indirect Costs and PCR Allocations	8,118,215.81	0.00	0.00	0.00	0.00	1,659,214.03	0.00	9,777,429.84
	TOTAL BEFORE OBJECT 8980	8,118,215.81	0.00	0.00	0.00	552,754.05	26,084,340.98	0.00	34,755,310.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,462,058.72
	TOTAL COSTS								42,217,369.56
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	280.17		280.17
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	163.72		163.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	144,330.00		144,330.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	144,773.89	0.00	144,773.89
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	144,773.89	0.00	144,773.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,462,058.72
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								16,383,193.07
	TOTAL COSTS								23,990,025.68

* 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	38,097,851.39	22,401,794.69
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)	38,097,851.39	22,401,794.69

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,123.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,123.00

SELPA: **Ventura County (AG)**

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 requirement 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.

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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.

SELPA: **Ventura County (AG)**

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	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:

SECTION 3	Column A	Column B	Column C

SELPA: **Ventura County (AG)**

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
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	45,082,168.52		
	b. Less: Expenditures paid from federal sources	2,864,798.96		
	c. Expenditures paid from state and local sources	42,217,369.56	38,097,851.39	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,097,851.39	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	42,217,369.56	38,097,851.39	4,119,518.17

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

		Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	45,082,168.52		
	b. Less: Expenditures paid from federal sources	2,864,798.96		
	c. Expenditures paid from state and local sources	42,217,369.56	38,097,851.39	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,097,851.39	
	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	42,217,369.56	38,097,851.39	
	d. Special education unduplicated pupil count	1,368.00	1,123.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	30,860.65	33,925.07	(3,064.42)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year

SELPA: **Ventura County (AG)**

		FY 2024-25	2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	23,990,025.68	22,401,794.69	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		22,401,794.69	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,990,025.68	22,401,794.69	1,588,230.99

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

		Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	23,990,025.68	22,401,794.69	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		22,401,794.69	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	23,990,025.68	22,401,794.69	
	b. Special education unduplicated pupil count	1,368.00	1,123.00	
	c. Per capita local expenditures (Test4a/Test4b)	17,536.57	19,948.17	(2,411.60)

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.

Dr. Ryan Gleason	818-878-8000
Contact Name	Telephone Number
Associate Superintendent, CBO	rgleason@lvusd.org
Title	Email Address

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: **Ventura County (AG)**

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	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	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	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	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	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	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	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
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: **Ventura County (AG)**

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
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
UNDUPLICATED PUPIL COUNT						0.00

* 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								1,368.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	820,267.00	10,949,514.00		11,769,781.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	540,684.00	6,378,191.00		6,918,875.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	586,093.00	7,369,452.00		7,955,545.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	47,095.00	180,620.00		227,715.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	8,875.00	8,222,094.00		8,230,969.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	269,824.00	0.00		269,824.00
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	2,272,838.00	33,099,871.00	0.00	35,372,709.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	108,517.00	2,497,057.00		2,605,574.00
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	108,517.00	2,497,057.00	0.00	2,605,574.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	2,381,355.00	35,596,928.00	0.00	37,978,283.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	224,554.00	10,948,817.00		11,173,371.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,673,434.00		1,673,434.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	79,294.00	4,573,928.00		4,653,222.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	47,095.00	175,620.00		222,715.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	8,875.00	8,219,953.00		8,228,828.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	269,824.00	0.00		269,824.00
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	629,642.00	25,591,752.00	0.00	26,221,394.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,009,785.00		2,009,785.00
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	2,009,785.00	0.00	2,009,785.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	629,642.00	27,601,537.00	0.00	28,231,179.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,236,416.00
	TOTAL COSTS								35,467,595.00

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
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	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								7,236,416.00
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)								18,497,649.00
	TOTAL COSTS								25,734,065.00

* 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								1,368.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	806,162.29	10,659,425.35		11,465,587.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	544,709.31	6,717,251.46		7,261,960.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	581,419.99	7,333,818.97		7,915,238.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	35,362.81	133,964.18		169,326.99
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,072.00	7,522,049.88		7,526,121.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	269,824.36	0.00		269,824.36
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	2,241,550.76	32,366,509.84	0.00	34,608,060.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,355,892.11		2,355,892.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,118,215.81							8,118,215.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,355,892.11	0.00	2,355,892.11
	TOTAL COSTS	0.00	0.00	0.00	0.00	2,241,550.76	34,722,401.95	0.00	36,963,952.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	628,978.96	49,790.28		678,769.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	544,709.31	4,943,065.00		5,487,774.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	515,108.44	2,830,059.98		3,345,168.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,151.33		1,151.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	117,316.30		117,316.30
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	0.00	0.00	0.00	1,688,796.71	7,941,382.89	0.00	9,630,179.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	696,678.08		696,678.08
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	696,678.08	0.00	696,678.08
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,688,796.71	8,638,060.97	0.00	10,326,857.68
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,462,058.72
	TOTAL COSTS								2,864,798.96

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	0.00	0.00	0.00	177,183.33	10,609,635.07		10,786,818.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,774,186.46		1,774,186.46
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	66,311.55	4,503,758.99		4,570,070.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	35,362.81	132,812.85		168,175.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,072.00	7,404,733.58		7,408,805.58
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	269,824.36	0.00		269,824.36
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	552,754.05	24,425,126.95	0.00	24,977,881.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,659,214.03		1,659,214.03
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,118,215.81							8,118,215.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,659,214.03	0.00	1,659,214.03
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	552,754.05	26,084,340.98	0.00	26,637,095.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,462,058.72
	TOTAL COSTS								34,099,153.75
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	280.17		280.17
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	163.72		163.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	144,330.00		144,330.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	144,773.89	0.00	144,773.89
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	144,773.89	0.00	144,773.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,462,058.72

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								16,383,193.07
	TOTAL COSTS								23,990,025.68

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

SELPA: **Ventura County (AG)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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.

SELPA: **Ventura County (AG)**

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)				
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: Ventura County (AG)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	37,978,283.00		
	b. Less: Expenditures paid from federal sources	2,510,688.00		
	c. Expenditures paid from state and local sources	35,467,595.00	42,217,369.56	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		42,217,369.56	
	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	35,467,595.00	42,217,369.56	(6,749,774.56)
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	37,978,283.00		
	b. Less: Expenditures paid from federal sources	2,510,688.00		
	c. Expenditures paid from state and local sources	35,467,595.00	42,217,369.56	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		42,217,369.56	
	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	35,467,595.00	42,217,369.56	
	d. Special education unduplicated pupil count	1,368.00	1,368.00	

SELPA: **Ventura County (AG)**

e. Per capita state and local expenditures (Test2c/Test2d)	25,926.60	30,860.65	(4,934.05)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	25,734,065.00	23,990,025.68	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		23,990,025.68	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,734,065.00	23,990,025.68	1,744,039.32

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

		Budget FY 2025-26	Comparison Year 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	25,734,065.00	26,287,836.48	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,287,836.48	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,734,065.00	26,287,836.48	
	b. Special education unduplicated pupil count	1,368.00	1,368.00	
	c. Per capita local expenditures (Test4a/Test4b)	18,811.45	19,216.25	(404.80)

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.

Dr. Ryan Gleason — 818-878-5219
Contact Name — Telephone Number
Associate Superintendent, CBO — rgleason@lvusd.org

SELPA: **Ventura County (AG)**

Title

Email Address

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Ventura County (AG)

Object Code	Description	Ventura County Office of Education (AG00)	Briggs Elementary (AG01)	Conejo Valley Unified (AG02)	Hueneme Elementary (AG03)	Mesa Union Elementary (AG04)	Ocean View Elementary (AG06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: **Ventura County (AG)**

Object Code	Description	Oxnard Elementary (AG07)	Pleasant Valley (AG08)	Rio Elementary (AG09)	Somis Union Elementary (AG11)	Oxnard Union High (AG13)	Fillmore Unified (AG15)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							
1000-1999	Certificated Salaries						

SELPA: Ventura County (AG)

Object Code	Description	Ojai Unified (AG16)	Oak Park Unified (AG17)	Ventura Unified (AG18)	Las Virgenes Unified (AG19)	Moorpark Unified (AG20)	Simi Valley Unified (AG21)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	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	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Ventura County (AG)

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	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
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: **Ventura County (AG)**

Object Code	Description	Mupu Elementary (AG23)	Santa Clara Elementary (AG24)	Santa Paula Unified (AG25)	Adjustments*	Total
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.