

Fresno Unified School District  
Board Agenda Item

BOARD MEETING DATE: September 10, 2025

ACTION REQUESTED: DISCUSS AND APPROVE

TITLE AND SUBJECT: Discuss and Approve the 2024/25 Unaudited Actual Financial Report, 2024/25 Year-End Budget Revision and 2025/26 Gann Limit

ITEM DESCRIPTION: Included in the Board material staff will present, and the Board of Education will discuss and approve the following three items: the 2024/25 Unaudited Actual Financial Report, the 2024/25 Year-End Budget Revision, and the 2025/26 Gann Limit Resolution.

- 1) The 2024/25 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2025. Also included are the ending fund balance summaries for all fund types and charter schools.
- 2) The 2024/25 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.
- 3) 2025/26 Gann Limit Resolution No. 26-09 for adoption of the district's Gann Appropriation Limit for fiscal years 2024/25 and 2025/26. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

FINANCIAL SUMMARY: The 2024/25 year-end actuals reflect the district's reserve at \$139.1 million, which is above the state minimum required level of 2%.

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DIVISION: Business and Financial Services

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CABINET APPROVAL: Chief Financial Officer, Patrick Jensen



The Unaudited Actuals includes overall savings from Estimated Actuals of \$17.1 million. The following describes differences from the estimated actuals to the unaudited actuals:

### **State Revenue**

State revenues increased by approximately \$1.4 million due to an increase in one-time lottery funding reported by the California Department of Education (CDE) on July 14, 2025 of \$0.4 million and additional transportation revenue of \$1.0 million due to final calculations.

### **Local Revenue**

Local revenue increased by approximately \$16.7 million mainly due to the following:

- Recognize increased one-time Medi-Cal Administrative Activity (MAA) reimbursements received for 2023/24 quarter 1 of \$600,000
- The district recognized increased one-time revenue in the fair value adjustments of \$12.1 million
  - GASB Statement 31 requires government agencies to recover the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (0.42%) as of June 30, 2024. This is a change in the unrealized loss from June 30, 2024 of (3.03%). As a result, the district recognized a decrease in the fair value adjustments of \$16.9 million for the General Fund (estimated \$4.8 million) and \$13.1 million for all other funds
- Recognize increased interest income of \$4.0 million

### **Expenditures and Contributions – Unrestricted General Fund**

Carryover for one-time projects increased from estimated actuals included with the 2025/26 Adopted Budget by approximately \$4.9 million. These projects include the Lawson upgrade, Education Center remodel, and carryover funds for school sites and departments. The amounts are included in the assigned fund balance to be fully appropriated in the 2025/26 Budget (Budget Revision No 1).

Actual expenditures and contributions exceeded estimated actuals by approximately (\$1.0) million. The primary contributing factors are as follows:

- Finalized contract for SEIU longevity increase – (\$2.2) million
- Transportation savings due to charging after school program – \$1.2 million

### **Education Protection Account**

As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2024/25. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

On June 20, 2024, the Board approved the estimated EPA funds to be 49% of the LCFF funds; this equates to \$222.0 million, with all funds planned to be used to support teacher salary and benefit costs. On June 19, 2025, the California Department of Education recalculated the 2024/25 EPA to be 49.69% of the LCFF. The total EPA amount for 2024/25 is \$226.0 million; all funds will be used to support teacher salary and benefit costs.

### **Board of Education Designated Funds**

At the June 18, 2025 Board of Education meeting, 2024/25 one-time expenditures, carryover of one-time funds, and committed funds were approved totaling \$110.3 million. These items have increased to approximately \$120.0 million and include an increase of \$6.0 million to Future Textbook Adoption (50% of savings from the Unrealized Loss one-time funds), Lawson Software Upgrade scope of work, school and site department carryover as follows:

#### **Assigned Fund Balance**

- |                                      |                |
|--------------------------------------|----------------|
| • Lawson Software Upgrade            | \$ 2.6 million |
| • Education Center Remodel           | \$ 1.8 million |
| • Transportation Bus Wash Equipment  | \$ 0.5 million |
| • School Site and Donation Carryover | \$ 0.7 million |

#### **Committed Fund Balance**

- |                              |                 |
|------------------------------|-----------------|
| • Future Textbook Adoption   | \$ 31.7 million |
| • Pandemic Learning Recovery | \$ 82.7 million |

### **Unrestricted Contributions Toward Restricted Programs**

Below is a list of the district's unrestricted contributions to the following programs in 2024/25:

<u>Restricted Program</u>	<u>General Fund Contribution</u>
Special Education	\$132.2 million
Ongoing & Major Maintenance Account	\$ 41.1 million
<b>Total</b>	<b>\$173.3 million</b>

### **Restricted General Fund**

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$216.7 million as reflected in the chart below:

<u>Restricted Entitlement Funds</u>	<u>Ending Balance 2024/25</u>	<u>Ending Balance 2023/24</u>
Learning Emergency Block Grant	\$ 58.8 million	\$ 88.7 million
Expanded Learning Opportunities Program	\$ 49.5 million	\$ 54.0 million
Arts, Music and Instructional Materials Discretionary Block Grant	\$ 37.7 million	\$ 37.7 million
Literacy Coaches and Reading Specialist Grant Program	\$ 15.4 million	\$ 18.8 million
Educator Effectiveness	\$ 8.2 million	\$ 12.3 million
LCFF Equity Multiplier	\$ 14.7 million	\$ 11.3 million
Arts and Music in Schools (Proposition 98)	\$ 15.7 million	\$ 11.1 million
Lottery – Restricted	\$ 10.6 million	\$ 8.8 million
Kitchen Infrastructure and Training	\$ 1.3 million	\$ 5.1 million
Restricted Routine Maintenance	\$ 0.2 million	\$ 0.9 million
Dual Enrollment Opportunities	\$ 0.8 million	\$ 0.8 million
Special Education – Early Intervention Preschool Grant	\$ 0.2 million	\$ 0.4 million
Community School Partnership – Implementation Grant	\$ 1.7 million	\$ 0.3 million
Learning Communities for School Success Program	\$ 0.9 million	\$ 0.1 million
Classified School Employee Professional Development	\$ 0.1 million	\$ 0.1 million
Golden State Pathway Program	\$ 0.9 million	\$ 0.0 million
A-G Access/Success Grant; Learning Mitigation Loss	\$ 0.0 million	\$ 1.6 million
<b>Total</b>	<b>\$216.7 million</b>	<b>\$252.0 million</b>

### **Recovery Funds**

In 2024/25, the final federal and state recovery funds supported mitigation of learning loss totaling approximately \$56.0 million as outlined below:

Training and Resource Supports	\$ 0.2 million
Health, Social-Emotional & Mental Health Supports	\$ 0.8 million
Facility and Technology Enhancements	\$ 54.5 million
Indirect Cost	\$ 0.5 million
<b>Total</b>	<b>\$ 56.0 million</b>

### **Reserve Levels**

As previously reported to the Board, the district has six types of reserves. The following chart lists the change in the reserve levels for 2025/26:

<u>Reserve Type</u>	<u>Recommended Level</u>	<u>7/01/24</u>	<u>Change</u>	<u>6/30/25</u>	<u>6/30/26</u>
Unrestricted General Fund	\$ 139.01 <sup>(2)</sup>	\$148.13	(\$ 9.12)	\$139.01	\$ 99.14 <sup>(6)</sup>
Workers' Compensation	\$ 32.56 <sup>(3)</sup>	\$ 33.75	(\$ 1.19)	\$ 32.56	\$ 32.56 <sup>(3)</sup>
General Liability	\$ 3.52 <sup>(3)</sup>	\$ 5.43	(\$ 1.91)	\$ 3.52	\$ 3.52 <sup>(3)</sup>
Health Fund IBNP <sup>(1)</sup>	\$ 29.62 <sup>(3)</sup>	\$ 28.41	\$ 1.21	\$ 29.62	\$ 31.61 <sup>(3)</sup>
Other Post-Employment Benefits (OPEB)	\$ 799.82 <sup>(3)</sup>	\$ 79.16	\$ 11.98	\$ 91.14	\$ 96.64 <sup>(5)</sup>
Health Fund Unencumbered	\$ 43.14 <sup>(4)</sup>	\$ 116.76	(\$ 13.03)	\$103.73	\$ 85.42 <sup>(4)</sup>

<sup>(1)</sup> IBNP is an acronym for "Incurred But Not Paid" claims.

<sup>(2)</sup> Represents the 2024/25 reserve level for economic uncertainties presented to the Board in June 2025.

<sup>(3)</sup> Recommended level is provided by actuarial study.

<sup>(4)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant.

<sup>(5)</sup> Reserve levels incorporate the same factors as presented to the Board in June 2025 utilizing 2024/25 actuals.

<sup>(6)</sup> Reserve levels in the Unrestricted General Fund adjusted for the 2024/25 Adopted Budget.

**Other Funds Ending Balances for 2024/25**

In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

<u>Other Funds</u>	<u>Audited Beginning Fund Balance 2024/25</u>	<u>Net Change</u>	<u>Ending Fund Balance 2024/25</u>
Associated Student Body	\$ 2,942,053	(\$ 230,035)	\$ 2,712,018
Adult Education	\$ 1,230,710	\$ 724,306	\$ 1,955,016
Child Development	\$ 95,355	(\$ 95,355)	\$ -
Cafeteria	\$ 30,752,693	(\$ 3,907,595)	\$ 26,845,098
Deferred Maintenance	\$ -	\$ -	\$ -
County School Facilities	\$ 26,322,128	\$ 18,918,813	\$ 45,240,941
Adult Education Building	\$ 1,825,604	(\$ 5,072)	\$ 1,820,532
Measure M Series B	\$ 111,314,511	(\$ 111,314,511)	\$ -
Measure M Series C	\$ -	\$ 55,131,579	\$ 55,131,579
Capital Facilities (Developer Fees)	\$ 4,954,091	\$ 1,666,413	\$ 6,620,504
Special Reserve	\$ 2,130,285	(\$ 677,779)	\$ 1,452,506
Bond Interest & Redemption	\$ 70,490,913	(\$ 3,317,793)	\$ 67,173,120
Health Benefits	\$ 116,760,497	(\$ 13,029,275)	\$ 103,731,222
Liability	\$ 233,367	\$ 3,760,833	\$ 3,994,200
Workers' Compensation	\$ 4,999,373	(\$ 904,827)	\$ 4,094,546
Defined Benefits Plan	\$ 12,085,758	\$ 660,653	\$ 12,746,411
Post-Retirement Health	\$ 79,155,107	\$ 11,987,755	\$ 91,142,862

**Charter Schools**

A summary of the ending balances for each of the charter schools is provided as follows:

<u>Charter Schools</u>	<u>Beginning Fund Balance 2024/25</u>	<u>Net Change</u>	<u>Ending Fund Balance 2024/25</u>
Aspen Meadow Charter	\$ 545,222	(\$ 425,543)	\$ 119,679
Aspen Ridge Public School	\$ 403,655	(\$ 284,144)	\$ 119,511
Aspen Valley Preparatory Academy	\$ 3,302,972	(\$ 798,661)	\$ 2,504,311
Carter G. Woodson Public Charter	\$ 2,188,288	\$ 34,124	\$ 2,222,412
Endeavor Charter School	\$ 2,033,807	(\$ 61,303)	\$ 1,972,504
Golden Charter Academy	\$ 1,646,734	\$ 447,863	\$ 2,094,597
Morris E. Dailey Charter	\$ 7,141,911	\$ 36,826	\$ 7,178,737
School of Unlimited Learning	\$ 2,638,845	(\$ 52,757)	\$ 2,586,088
Sierra Charter	\$ 4,075,929	(\$ 329,875)	\$ 3,746,054
University High	\$ 6,331,738	\$ 452,117	\$ 6,783,855

**2024/25 Year-End Budget Revision**

The 2024/25 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Restricted General Fund, Adult Education, Children Center Fund, Cafeteria Fund, Associated Student Body Fund, Deferred

Maintenance, Measure M, Series B and C, Bond Interest and Redemption, Health Fund, and Defined Benefits Fund.

**2024/25 Gann Limit**

Included in the Board binders is Resolution No. 26-09 for adopting the district's Gann Appropriation Limit for fiscal year 2024/25 and 2025/26. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2025. Each year the district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any questions, please contact Patrick Jensen at 457-6226. Thank you.

**Fresno Unified School District  
2024/25 Unaudited Actuals**

<b>Fund Name</b>	<b>Actual Beginning Balance</b>	<b>Actual Revenues</b>	<b>Actual Expenditures</b>	<b>Actual Other Financing Sources</b>	<b>Actual Ending Fund Balance</b>
General Fund Unrestricted	\$ 355,041,181	\$ 1,074,427,719	\$ 990,319,848	\$ (173,791,110)	\$ 265,357,941
General Fund Restricted	\$ 251,969,778	\$ 459,874,456	\$ 668,433,969	\$ 173,333,574	\$ 216,743,838
<b>Total General Fund</b>	<b>\$ 607,010,958</b>	<b>\$ 1,534,302,174</b>	<b>\$ 1,658,753,818</b>	<b>\$ (457,536)</b>	<b>\$ 482,101,778</b>

Associated Student Body	\$ 2,942,053	\$ 3,362,872	\$ 3,592,907	\$ -	\$ 2,712,018
Adult Education Fund	\$ 1,230,710	\$ 10,037,857	\$ 9,313,551	\$ -	\$ 1,955,016
Child Development Fund	\$ 95,355	\$ 35,519,407	\$ 35,614,762	\$ -	\$ -
Cafeteria Fund	\$ 30,752,693	\$ 70,379,521	\$ 74,287,117	\$ -	\$ 26,845,098
Deferred Maintenance Fund	\$ -	\$ 3,804	\$ 5,590,308	\$ 5,586,503	\$ -

Adult Education Building Fund	\$ 1,825,604	\$ 104,233	\$ 109,305	\$ -	\$ 1,820,532
Measure M Series B Building Fund	\$ 111,314,511	\$ 6,162,395	\$ 63,750	\$ (117,413,156)	\$ -
Measure M Series C Building Fund	\$ -	\$ 1,979,869	\$ 330,868	\$ 53,482,578	\$ 55,131,579
<b>Total Building Funds</b>	<b>\$ 113,140,115</b>	<b>\$ 8,246,497</b>	<b>\$ 503,923</b>	<b>\$ (63,930,578)</b>	<b>\$ 56,952,111</b>

Capital Facilities Fund	\$ 4,954,091	\$ 1,708,876	\$ -	\$ (42,464)	\$ 6,620,504
County School Facility Fund	\$ 26,322,128	\$ 5,747,148	\$ 105,503,278	\$ 118,674,943	\$ 45,240,941
Special Reserve for Capital Outlay	\$ 2,130,285	\$ 75,043	\$ 752,822	\$ -	\$ 1,452,506
Total Bond Int and Redemption	\$ 70,490,913	\$ 76,652,439	\$ 80,884,726	\$ 914,494	\$ 67,173,120

Health Fund	\$ 116,760,497	\$ 245,833,579	\$ 255,862,854	\$ (3,000,000)	\$ 103,731,222
Liability Fund	\$ 233,367	\$ 13,664,241	\$ 9,903,408	\$ -	\$ 3,994,200
Workers' Compensation Fund	\$ 4,999,373	\$ 6,782,839	\$ 7,687,667	\$ -	\$ 4,094,545
Defined Benefits Fund	\$ 12,085,758	\$ 2,213,498	\$ 1,552,846	\$ -	\$ 12,746,411
<b>Total Internal Service Funds</b>	<b>\$ 134,078,995</b>	<b>\$ 268,494,157</b>	<b>\$ 275,006,775</b>	<b>\$ (3,000,000)</b>	<b>\$ 124,566,378</b>

Post Retirement Fund	\$ 79,155,107	\$ 8,550,086	\$ 62,330	\$ 3,500,000	\$ 91,142,862
<b>TOTALS</b>	<b>\$ 1,072,303,402</b>	<b>\$ 2,023,079,883</b>	<b>\$ 2,249,866,316</b>	<b>\$ 61,245,362</b>	<b>\$ 906,762,331</b>

<b>Charter Schools</b>	<b>Actual Beginning Balance</b>	<b>Actual Revenues</b>	<b>Actual Expenditures</b>	<b>Actual Ending Fund Balance</b>	<b>ADA</b>
Aspen Meadow Charter	\$ 545,222	\$ 6,669,850	\$ 7,095,393	\$ 119,679	266
Aspen Ridge Public School	\$ 403,655	\$ 4,481,987	\$ 4,766,131	\$ 119,511	216
Aspen Valley Prep	\$ 3,302,972	\$ 7,273,116	\$ 8,071,777	\$ 2,504,311	292
Carter G Woodson Charter	\$ 2,188,288	\$ 7,068,242	\$ 7,034,117	\$ 2,222,412	342
Endeavor Charter School	\$ 2,033,807	\$ 4,877,503	\$ 4,938,806	\$ 1,972,504	334
Golden Charter Academy	\$ 1,646,734	\$ 9,534,767	\$ 9,086,904	\$ 2,094,597	359
Morris E Dailey Charter	\$ 7,141,911	\$ 4,248,906	\$ 4,212,080	\$ 7,178,737	294
School of Unlimited Learning	\$ 2,638,845	\$ 3,949,336	\$ 4,002,093	\$ 2,586,088	181
Sierra Charter	\$ 4,075,929	\$ 6,166,133	\$ 6,496,009	\$ 3,746,054	360
University High	\$ 6,331,738	\$ 7,571,772	\$ 7,119,655	\$ 6,783,855	481

G = General Ledger Data; S = Supplemental Data

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



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

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	998,131,787.51	0.00	998,131,787.51	1,006,168,792.00	0.00	1,006,168,792.00	0.8%
2) Federal Revenue		8100-8299	0.00	168,772,193.20	168,772,193.20	0.00	128,566,762.00	128,566,762.00	-23.8%
3) Other State Revenue		8300-8599	28,419,618.90	266,185,648.68	294,605,267.58	28,024,734.00	271,804,189.00	299,828,923.00	1.8%
4) Other Local Revenue		8600-8799	47,876,312.21	24,916,613.95	72,792,926.16	27,535,901.00	21,504,967.00	49,040,868.00	-32.6%
5) TOTAL, REVENUES			1,074,427,718.62	459,874,455.83	1,534,302,174.45	1,061,729,427.00	421,875,918.00	1,483,605,345.00	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	439,789,891.14	161,071,100.44	600,860,991.58	435,640,097.00	176,431,432.00	612,071,529.00	1.9%
2) Classified Salaries		2000-2999	146,979,071.39	102,911,222.70	249,890,294.09	148,346,635.00	107,910,970.00	256,257,605.00	2.5%
3) Employee Benefits		3000-3999	259,815,225.78	178,051,018.55	437,866,244.33	264,465,956.00	184,320,932.00	448,786,888.00	2.5%
4) Books and Supplies		4000-4999	46,080,844.17	39,302,460.05	85,383,304.22	48,067,337.00	67,508,539.00	115,575,876.00	35.4%
5) Services and Other Operating Expenditures		5000-5999	106,508,191.65	109,387,753.67	215,895,945.32	80,448,804.00	157,562,033.00	238,010,837.00	10.2%
6) Capital Outlay		6000-6999	6,494,611.78	59,692,051.87	66,186,663.65	1,815,077.00	15,222,491.00	17,037,568.00	-74.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,938,035.64	3,321,652.81	5,259,688.45	1,802,668.00	3,649,358.00	5,452,026.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,286,023.07)	14,696,709.18	(2,589,313.89)	(35,748,368.00)	30,376,214.00	(5,372,154.00)	107.5%
9) TOTAL, EXPENDITURES			990,319,848.48	668,433,969.27	1,658,753,817.75	944,838,206.00	742,981,969.00	1,687,820,175.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,107,870.14	(208,559,513.44)	(124,451,643.30)	116,891,221.00	(321,106,051.00)	(204,214,830.00)	64.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	42,463.50	5,586,503.39	5,628,966.89	30,000.00	3,361,720.00	3,391,720.00	-39.7%
b) Transfers Out		7600-7629	500,000.00	5,586,503.39	6,086,503.39	500,000.00	3,361,720.00	3,861,720.00	-36.6%
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	7,900,000.00	0.00	7,900,000.00	New
3) Contributions		8980-8999	(173,333,573.63)	173,333,573.63	0.00	(188,686,891.00)	188,686,891.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(173,791,110.13)	173,333,573.63	(457,536.50)	(197,056,891.00)	188,686,891.00	(8,370,000.00)	1,729.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,683,239.99)	(35,225,939.81)	(124,909,179.80)	(80,165,670.00)	(132,419,160.00)	(212,584,830.00)	70.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	355,041,180.69	251,969,777.53	607,010,958.22	265,357,940.70	216,743,837.72	482,101,778.42	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
c) As of July 1 - Audited (F1a + F1b)			355,041,180.69	251,969,777.53	607,010,958.22	265,357,940.70	216,743,837.72	482,101,778.42	-20.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355,041,180.69	251,969,777.53	607,010,958.22	265,357,940.70	216,743,837.72	482,101,778.42	-20.6%
2) Ending Balance, June 30 (E + F1e)			265,357,940.70	216,743,837.72	482,101,778.42	185,192,270.70	84,324,677.72	269,516,948.42	-44.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	65,223.22	0.00	65,223.22	65,223.22	0.00	65,223.22	0.0%
Stores		9712	3,832,693.47	0.00	3,832,693.47	3,832,693.47	0.00	3,832,693.47	0.0%
Prepaid Items		9713	2,364,030.81	0.00	2,364,030.81	2,364,030.81	0.00	2,364,030.81	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	216,743,837.72	216,743,837.72	0.00	87,074,761.75	87,074,761.75	-59.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	114,400,000.00	0.00	114,400,000.00	55,600,000.00	0.00	55,600,000.00	-51.4%
Pandemic Learning Recovery	0000	9760	82,700,000.00		82,700,000.00			0.00	
Future Textbook Adoptions	0000	9760	31,700,000.00		31,700,000.00			0.00	
Pandemic Learning Recovery	0000	9760			0.00	32,000,000.00		32,000,000.00	
Future Textbook Adoptions	0000	9760			0.00	23,600,000.00		23,600,000.00	
	0000	9760			0.00				
d) Assigned									
Other Assignments		9780	5,590,180.00	0.00	5,590,180.00	24,240,180.00	0.00	24,240,180.00	333.6%
Lawson Upgrade	0000	9780	2,650,000.00		2,650,000.00			0.00	
Ed Center Remodel	0000	9780	1,756,227.00		1,756,227.00			0.00	
Transportation Bus Wash Equipment	0000	9780	482,953.00		482,953.00			0.00	
School Site and Department Carry over and Donations	0000	9780	701,000.00		701,000.00			0.00	
FTA Student Support	0000	9780			0.00	20,000,000.00		20,000,000.00	
Ed Center Remodel	0000	9780			0.00	1,756,227.00		1,756,227.00	
School Site and Department Carry over	0000	9780			0.00	2,483,953.00		2,483,953.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	139,105,813.20	0.00	139,105,813.20	99,090,143.20	0.00	99,090,143.20	-28.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,750,084.03)	(2,750,084.03)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	159,133,633.48	435,076,563.39	594,210,196.87				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,561,570.00)	0.00	(2,561,570.00)				
b) in Banks		9120	19,625,397.08	0.00	19,625,397.08				
c) in Revolving Cash Account		9130	65,223.22	0.00	65,223.22				
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	10,057,111.29	17,728,759.28	27,785,870.57				
4) Due from Grantor Government		9290	2,291,133.50	39,345,320.76	41,636,454.26				
5) Due from Other Funds		9310	1,169,519,566.15	114,825.91	1,169,634,392.06				
6) Stores		9320	3,832,693.47	0.00	3,832,693.47				
7) Prepaid Expenditures		9330	2,364,030.81	0.00	2,364,030.81				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,364,327,219.00	492,265,469.34	1,856,592,688.34				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	119,809,504.90	22,204,919.42	142,014,424.32				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	979,159,773.40	184,811,056.73	1,163,970,830.13				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	68,505,655.47	68,505,655.47				
6) TOTAL, LIABILITIES			1,098,969,278.30	275,521,631.62	1,374,490,909.92				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			265,357,940.70	216,743,837.72	482,101,778.42				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	681,003,670.38	0.00	681,003,670.38	791,089,042.00	0.00	791,089,042.00	16.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Education Protection Account State Aid - Current Year		8012	225,808,767.00	0.00	225,808,767.00	126,905,730.00	0.00	126,905,730.00	-43.8%
State Aid - Prior Years		8019	236,103.00	0.00	236,103.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	484,002.80	0.00	484,002.80	484,003.00	0.00	484,003.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	78,334,594.18	0.00	78,334,594.18	77,637,699.00	0.00	77,637,699.00	-0.9%
Unsecured Roll Taxes		8042	4,795,319.95	0.00	4,795,319.95	4,795,320.00	0.00	4,795,320.00	0.0%
Prior Years' Taxes		8043	491,948.06	0.00	491,948.06	489,219.00	0.00	489,219.00	-0.6%
Supplemental Taxes		8044	2,172,374.73	0.00	2,172,374.73	2,112,820.00	0.00	2,112,820.00	-2.7%
Education Revenue Augmentation Fund (ERAF)		8045	(2,999,186.85)	0.00	(2,999,186.85)	(2,932,499.00)	0.00	(2,932,499.00)	-2.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,012,249.00	0.00	13,012,249.00	10,996,333.00	0.00	10,996,333.00	-15.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,598.71	0.00	3,598.71	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,799.36)	0.00	(1,799.36)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			1,003,341,641.60	0.00	1,003,341,641.60	1,011,577,667.00	0.00	1,011,577,667.00	0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,209,854.09)	0.00	(5,209,854.09)	(5,408,875.00)	0.00	(5,408,875.00)	3.8%
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			998,131,787.51	0.00	998,131,787.51	1,006,168,792.00	0.00	1,006,168,792.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	17,519,351.63	17,519,351.63	0.00	18,289,754.00	18,289,754.00	4.4%
Special Education Discretionary Grants		8182	0.00	1,516,626.73	1,516,626.73	0.00	1,521,820.00	1,521,820.00	0.3%
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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
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	709,670.91	709,670.91	0.00	726,750.00	726,750.00	2.4%
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		68,869,288.39	68,869,288.39		75,724,863.00	75,724,863.00	10.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,474,891.88	5,474,891.88		7,975,250.00	7,975,250.00	45.7%
Title III, Immigrant Student Program	4201	8290		161,467.98	161,467.98		251,693.00	251,693.00	55.9%
Title III, English Learner Program	4203	8290		2,233,703.80	2,233,703.80		3,211,209.00	3,211,209.00	43.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		8,543,806.91	8,543,806.91		8,638,147.00	8,638,147.00	1.1%
Career and Technical Education	3500-3599	8290		1,435,427.00	1,435,427.00		1,435,427.00	1,435,427.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	62,307,957.97	62,307,957.97	0.00	10,791,849.00	10,791,849.00	-82.7%
TOTAL, FEDERAL REVENUE			0.00	168,772,193.20	168,772,193.20	0.00	128,566,762.00	128,566,762.00	-23.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		63,720,859.00	63,720,859.00		65,329,049.00	65,329,049.00	2.5%
Prior Years	6500	8319		(359,118.00)	(359,118.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,529,391.00	1,529,391.00	0.00	1,529,391.00	1,529,391.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	974.00	974.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	110.04	110.04	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	2,981,550.00	0.00	2,981,550.00	3,050,000.00	0.00	3,050,000.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	12,771,407.98	6,078,891.49	18,850,299.47	12,424,877.00	5,576,263.00	18,001,140.00	-4.5%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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		84,901,577.00	84,901,577.00		84,262,791.00	84,262,791.00	-0.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
After School Education and Safety (ASES)	6010	8590		15,430,052.00	15,430,052.00		15,324,901.00	15,324,901.00	-0.7%
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		3,124,516.14	3,124,516.14		6,750,233.00	6,750,233.00	116.0%
Arts and Music in Schools (Prop 28)	6770	8590		12,172,594.00	12,172,594.00		12,172,559.00	12,172,559.00	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	12,666,660.92	79,585,802.01	92,252,462.93	12,549,857.00	80,859,002.00	93,408,859.00	1.3%
TOTAL, OTHER STATE REVENUE			28,419,618.90	266,185,648.68	294,605,267.58	28,024,734.00	271,804,189.00	299,828,923.00	1.8%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	794,210.00	794,210.00	New
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	47,959.03	0.00	47,959.03	42,527.00	0.00	42,527.00	-11.3%
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	423,339.91	0.00	423,339.91	385,000.00	0.00	385,000.00	-9.1%
Interest		8660	16,732,930.24	118,295.00	16,851,225.24	11,000,000.00	0.00	11,000,000.00	-34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,938,519.00	0.00	16,938,519.00	3,600,000.00	0.00	3,600,000.00	-78.7%
Fees and Contracts									

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General Fund  
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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)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	9,000.00	9,000.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	1,799.36	0.00	1,799.36	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	645,000.00	645,000.00	0.00	645,000.00	645,000.00	0.0%
All Other Local Revenue		8699	13,731,764.67	24,144,318.95	37,876,083.62	12,508,374.00	20,065,757.00	32,574,131.00	-14.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,876,312.21	24,916,613.95	72,792,926.16	27,535,901.00	21,504,967.00	49,040,868.00	-32.6%
TOTAL, REVENUES			1,074,427,718.62	459,874,455.83	1,534,302,174.45	1,061,729,427.00	421,875,918.00	1,483,605,345.00	-3.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	354,429,033.92	115,848,689.69	470,277,723.61	345,101,825.00	129,620,453.00	474,722,278.00	0.9%
Certificated Pupil Support Salaries		1200	31,890,774.75	24,750,470.89	56,641,245.64	34,839,385.00	25,954,671.00	60,794,056.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	49,828,010.33	9,213,607.10	59,041,617.43	51,558,212.00	8,470,805.00	60,029,017.00	1.7%
Other Certificated Salaries		1900	3,642,072.14	11,258,332.76	14,900,404.90	4,140,675.00	12,385,503.00	16,526,178.00	10.9%
TOTAL, CERTIFICATED SALARIES			439,789,891.14	161,071,100.44	600,860,991.58	435,640,097.00	176,431,432.00	612,071,529.00	1.9%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,645,465.34	49,394,931.00	59,040,396.34	9,259,922.00	51,957,493.00	61,217,415.00	3.7%
Classified Support Salaries		2200	67,634,134.88	30,963,889.71	98,598,024.59	66,964,116.00	30,519,232.00	97,483,348.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	25,995,356.68	16,622,304.57	42,617,661.25	28,288,656.00	19,024,314.00	47,312,970.00	11.0%
Clerical, Technical and Office Salaries		2400	40,301,908.41	5,183,152.67	45,485,061.08	40,624,957.00	5,593,649.00	46,218,606.00	1.6%
Other Classified Salaries		2900	3,402,206.08	746,944.75	4,149,150.83	3,208,984.00	816,282.00	4,025,266.00	-3.0%
TOTAL, CLASSIFIED SALARIES			146,979,071.39	102,911,222.70	249,890,294.09	148,346,635.00	107,910,970.00	256,257,605.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	81,664,406.36	79,854,067.59	161,518,473.95	82,544,351.00	79,074,149.00	161,618,500.00	0.1%
PERS		3201-3202	32,487,541.21	23,794,664.75	56,282,205.96	35,516,203.00	27,380,146.00	62,896,349.00	11.8%
OASDI/Medicare/Alternative		3301-3302	16,623,599.44	9,813,785.97	26,437,385.41	16,488,632.00	10,196,427.00	26,685,059.00	0.9%
Health and Welfare Benefits		3401-3402	100,153,454.70	50,201,819.50	150,355,274.20	97,264,410.00	51,018,536.00	148,282,946.00	-1.4%
Unemployment Insurance		3501-3502	285,376.94	129,094.61	414,471.55	272,909.00	140,246.00	413,155.00	-0.3%
Workers' Compensation		3601-3602	2,938,287.51	1,317,431.04	4,255,718.55	2,910,870.00	1,418,509.00	4,329,379.00	1.7%
OPEB, Allocated		3701-3702	25,015,383.34	12,571,229.79	37,586,613.13	28,906,206.00	14,628,439.00	43,534,645.00	15.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	647,176.28	368,925.30	1,016,101.58	562,375.00	464,480.00	1,026,855.00	1.1%
TOTAL, EMPLOYEE BENEFITS			259,815,225.78	178,051,018.55	437,866,244.33	264,465,956.00	184,320,932.00	448,786,888.00	2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,281,809.62	2,281,809.62	0.00	11,638,575.00	11,638,575.00	410.1%
Books and Other Reference Materials		4200	2,282,736.21	5,624,585.07	7,907,321.28	2,630,775.00	8,054,259.00	10,685,034.00	35.1%
Materials and Supplies		4300	26,467,101.20	26,199,448.05	52,666,549.25	27,867,871.00	41,734,728.00	69,602,599.00	32.2%
Noncapitalized Equipment		4400	17,156,254.02	5,196,617.31	22,352,871.33	17,359,130.00	6,080,977.00	23,440,107.00	4.9%
Food		4700	174,752.74	0.00	174,752.74	209,561.00	0.00	209,561.00	19.9%
TOTAL, BOOKS AND SUPPLIES			46,080,844.17	39,302,460.05	85,383,304.22	48,067,337.00	67,508,539.00	115,575,876.00	35.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	10,719,670.36	77,424,126.98	88,143,797.34	24,298,633.00	82,241,098.00	106,539,731.00	20.9%
Travel and Conferences		5200	2,492,043.17	1,881,484.61	4,373,527.78	1,880,372.00	2,470,956.00	4,351,328.00	-0.5%
Dues and Memberships		5300	361,197.92	47,305.77	408,503.69	318,253.00	72,538.00	390,791.00	-4.3%
Insurance		5400 - 5450	8,811,768.40	3,969,831.90	12,781,600.30	8,729,571.00	4,255,510.00	12,985,081.00	1.6%
Operations and Housekeeping Services		5500	37,309,560.27	1,261,674.54	38,571,234.81	10,551,995.00	32,001,500.00	42,553,495.00	10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,862,962.78	5,977,041.83	13,840,004.61	8,677,169.00	5,534,584.00	14,211,753.00	2.7%
Transfers of Direct Costs		5710	(5,236,120.61)	5,236,120.61	0.00	(3,894,208.00)	3,894,208.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,533.36)	49,237.53	(1,295.83)	(16,972.00)	(3,319,306.00)	(3,336,278.00)	257,362.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Professional/Consulting Services and Operating Expenditures		5800	42,009,497.54	13,531,240.69	55,540,738.23	26,099,401.00	30,362,964.00	56,462,365.00	1.7%
Communications		5900	2,228,145.18	9,689.21	2,237,834.39	3,804,590.00	47,981.00	3,852,571.00	72.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,508,191.65	109,387,753.67	215,895,945.32	80,448,804.00	157,562,033.00	238,010,837.00	10.2%
<b>CAPITAL OUTLAY</b>									
Land		6100	46,930.08	2,538.12	49,468.20	0.00	120,000.00	120,000.00	142.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,737,505.61	52,275,877.27	57,013,382.88	700,000.00	11,774,021.00	12,474,021.00	-78.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,550,005.87	7,296,984.31	8,846,990.18	1,115,077.00	3,065,893.00	4,180,970.00	-52.7%
Equipment Replacement		6500	160,170.22	116,652.17	276,822.39	0.00	262,577.00	262,577.00	-5.1%
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			6,494,611.78	59,692,051.87	66,186,663.65	1,815,077.00	15,222,491.00	17,037,568.00	-74.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	16,035.00	0.00	16,035.00	42,884.00	0.00	42,884.00	167.4%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	242,066.00	2,676,652.81	2,918,718.81	0.00	3,004,358.00	3,004,358.00	2.9%
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	645,000.00	645,000.00	0.00	0.00	0.00	-100.0%
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	645,000.00	645,000.00	New
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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
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	1,679,934.64	0.00	1,679,934.64	1,759,784.00	0.00	1,759,784.00	4.8%
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)			1,938,035.64	3,321,652.81	5,259,688.45	1,802,668.00	3,649,358.00	5,452,026.00	3.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(14,696,709.18)	14,696,709.18	0.00	(30,376,214.00)	30,376,214.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,589,313.89)	0.00	(2,589,313.89)	(5,372,154.00)	0.00	(5,372,154.00)	107.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,286,023.07)	14,696,709.18	(2,589,313.89)	(35,748,368.00)	30,376,214.00	(5,372,154.00)	107.5%
TOTAL, EXPENDITURES			990,319,848.48	668,433,969.27	1,658,753,817.75	944,838,206.00	742,981,969.00	1,687,820,175.00	1.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,463.50	5,586,503.39	5,628,966.89	30,000.00	3,361,720.00	3,391,720.00	-39.7%
(a) TOTAL, INTERFUND TRANSFERS IN			42,463.50	5,586,503.39	5,628,966.89	30,000.00	3,361,720.00	3,391,720.00	-39.7%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	5,586,503.39	6,086,503.39	500,000.00	3,361,720.00	3,861,720.00	-36.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	5,586,503.39	6,086,503.39	500,000.00	3,361,720.00	3,861,720.00	-36.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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 Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	7,900,000.00	0.00	7,900,000.00	New
(d) TOTAL, USES			0.00	0.00	0.00	7,900,000.00	0.00	7,900,000.00	New
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(173,333,573.63)	173,333,573.63	0.00	(188,686,891.00)	188,686,891.00	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			(173,333,573.63)	173,333,573.63	0.00	(188,686,891.00)	188,686,891.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(173,791,110.13)	173,333,573.63	(457,536.50)	(197,056,891.00)	188,686,891.00	(8,370,000.00)	1,729.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	998,131,787.51	0.00	998,131,787.51	1,006,168,792.00	0.00	1,006,168,792.00	0.8%
2) Federal Revenue		8100-8299	0.00	168,772,193.20	168,772,193.20	0.00	128,566,762.00	128,566,762.00	-23.8%
3) Other State Revenue		8300-8599	28,419,618.90	266,185,648.68	294,605,267.58	28,024,734.00	271,804,189.00	299,828,923.00	1.8%
4) Other Local Revenue		8600-8799	47,876,312.21	24,916,613.95	72,792,926.16	27,535,901.00	21,504,967.00	49,040,868.00	-32.6%
5) TOTAL, REVENUES			1,074,427,718.62	459,874,455.83	1,534,302,174.45	1,061,729,427.00	421,875,918.00	1,483,605,345.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	550,011,417.63	312,737,034.67	862,748,452.30	540,942,279.00	394,111,417.00	935,053,696.00	8.4%
2) Instruction - Related Services	2000-2999		115,821,097.32	76,578,067.94	192,399,165.26	118,142,388.00	80,197,465.00	198,339,853.00	3.1%
3) Pupil Services	3000-3999		103,149,248.58	70,887,330.11	174,036,578.69	112,655,239.00	66,547,566.00	179,202,805.00	3.0%
4) Ancillary Services	4000-4999		24,471,487.25	86,928,770.80	111,400,258.05	20,354,032.00	72,383,795.00	92,737,827.00	-16.8%
5) Community Services	5000-5999		268,565.31	38.00	268,603.31	238,995.00	101,349.00	340,344.00	26.7%
6) Enterprise	6000-6999		1,866,566.40	156,144.72	2,022,711.12	2,090,084.00	167,870.00	2,257,954.00	11.6%
7) General Administration	7000-7999		61,981,504.55	16,407,608.19	78,389,112.74	45,914,484.00	31,978,526.00	77,893,010.00	-0.6%
8) Plant Services	8000-8999		130,811,925.80	101,417,322.03	232,229,247.83	102,698,037.00	93,844,623.00	196,542,660.00	-15.4%
9) Other Outgo	9000-9999		1,938,035.64	3,321,652.81	5,259,688.45	1,802,668.00	3,649,358.00	5,452,026.00	3.7%
10) TOTAL, EXPENDITURES			990,319,848.48	668,433,969.27	1,658,753,817.75	944,838,206.00	742,981,969.00	1,687,820,175.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,107,870.14	(208,559,513.44)	(124,451,643.30)	116,891,221.00	(321,106,051.00)	(204,214,830.00)	64.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	42,463.50	5,586,503.39	5,628,966.89	30,000.00	3,361,720.00	3,391,720.00	-39.7%
b) Transfers Out		7600-7629	500,000.00	5,586,503.39	6,086,503.39	500,000.00	3,361,720.00	3,861,720.00	-36.6%
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	7,900,000.00	0.00	7,900,000.00	New
3) Contributions		8980-8999	(173,333,573.63)	173,333,573.63	0.00	(188,686,891.00)	188,686,891.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(173,791,110.13)	173,333,573.63	(457,536.50)	(197,056,891.00)	188,686,891.00	(8,370,000.00)	1,729.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,683,239.99)	(35,225,939.81)	(124,909,179.80)	(80,165,670.00)	(132,419,160.00)	(212,584,830.00)	70.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	355,041,180.69	251,969,777.53	607,010,958.22	265,357,940.70	216,743,837.72	482,101,778.42	-20.6%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description Function 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)	
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)			355,041,180.69	251,969,777.53	607,010,958.22	265,357,940.70	216,743,837.72	482,101,778.42	-20.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355,041,180.69	251,969,777.53	607,010,958.22	265,357,940.70	216,743,837.72	482,101,778.42	-20.6%
2) Ending Balance, June 30 (E + F1e)			265,357,940.70	216,743,837.72	482,101,778.42	185,192,270.70	84,324,677.72	269,516,948.42	-44.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	65,223.22	0.00	65,223.22	65,223.22	0.00	65,223.22	0.0%
Stores		9712	3,832,693.47	0.00	3,832,693.47	3,832,693.47	0.00	3,832,693.47	0.0%
Prepaid Items		9713	2,364,030.81	0.00	2,364,030.81	2,364,030.81	0.00	2,364,030.81	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	216,743,837.72	216,743,837.72	0.00	87,074,761.75	87,074,761.75	-59.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	114,400,000.00	0.00	114,400,000.00	55,600,000.00	0.00	55,600,000.00	-51.4%
Pandemic Learning Recovery	0000	9760	82,700,000.00		82,700,000.00			0.00	
Future Textbook Adoptions	0000	9760	31,700,000.00		31,700,000.00			0.00	
Pandemic Learning Recovery	0000	9760			0.00	32,000,000.00		32,000,000.00	
Future Textbook Adoptions	0000	9760			0.00	23,600,000.00		23,600,000.00	
	0000	9760			0.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,590,180.00	0.00	5,590,180.00	24,240,180.00	0.00	24,240,180.00	333.6%
Lawson Upgrade	0000	9780	2,650,000.00		2,650,000.00			0.00	
Ed Center Remodel	0000	9780	1,756,227.00		1,756,227.00			0.00	
Transportation Bus Wash Equipment	0000	9780	482,953.00		482,953.00			0.00	
School Site and Department Carry over and Donations	0000	9780	701,000.00		701,000.00			0.00	
FTA Student Support	0000	9780			0.00	20,000,000.00		20,000,000.00	
Ed Center Remodel	0000	9780			0.00	1,756,227.00		1,756,227.00	
School Site and Department Carry over	0000	9780			0.00	2,483,953.00		2,483,953.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	139,105,813.20	0.00	139,105,813.20	99,090,143.20	0.00	99,090,143.20	-28.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2,750,084.03)	(2,750,084.03)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	49,451,291.37	42,418,514.37
6211	Literacy Coaches and Reading Specialists Grant Program	15,429,172.74	6,656,320.74
6266	Educator Effectiveness, FY 2021-22	8,221,299.90	0.00
6300	Lottery: Instructional Materials	10,648,786.51	6,244,940.51
6332	CA Community Schools Partnership Act - Implementation Grant	1,716,823.88	0.00
6383	Golden State Pathways Program	861,000.00	0.00
6547	Special Education Early Intervention Preschool Grant	177,789.62	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	37,738,575.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	15,675,071.29	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,347,445.19	1,347,445.19
7085	Learning Communities for School Success Program	918,483.28	864,279.28
7311	Classified School Employee Professional Development Block Grant	62,686.04	62,686.04
7339	Dual Enrollment Opportunities	765,106.90	0.00
7399	LCFF Equity Multiplier	14,694,349.38	0.00
7435	Learning Recovery Emergency Block Grant	58,810,956.62	29,255,575.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	225,000.00	225,000.00
Total, Restricted Balance		216,743,837.72	87,074,761.75

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,362,871.58	3,220,681.00	-203.4%
5) TOTAL, REVENUES			3,362,871.58	3,220,681.00	-203.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,500,732.04	3,178,170.00	-9.2%
5) Services and Other Operating Expenditures		5000-5999	92,174.99	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,592,907.03	3,178,170.00	-109.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(230,035.45)	42,511.00	-118.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(230,035.45)	42,511.00	-118.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,942,053.01	2,712,017.56	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,942,053.01	2,712,017.56	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,942,053.01	2,712,017.56	-7.8%
2) Ending Balance, June 30 (E + F1e)			2,712,017.56	2,754,528.56	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	72,477.55	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,639,540.01	2,754,528.56	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	653,897.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,746.00)		
b) in Banks		9120	1,948,141.40		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,568.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	76,202.44		
6) Stores		9320	72,477.55		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,753,540.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	41,522.85		
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			41,522.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,712,017.72		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	5,568.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,489.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,332,814.57	3,220,681.00	-3.4%
TOTAL, REVENUES			3,362,871.58	3,220,681.00	-203.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	3,500,732.04	3,178,170.00	-9.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,500,732.04	3,178,170.00	-9.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	92,174.99	0.00	-100.0%
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			92,174.99	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,592,907.03	3,178,170.00	-109.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,362,871.58	3,220,681.00	-203.4%
5) TOTAL, REVENUES			3,362,871.58	3,220,681.00	-203.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,592,907.03	3,178,170.00	-11.5%
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			3,592,907.03	3,178,170.00	-11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(230,035.45)	42,511.00	-118.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(230,035.45)	42,511.00	-118.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,942,053.01	2,712,017.56	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,942,053.01	2,712,017.56	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,942,053.01	2,712,017.56	-7.8%
2) Ending Balance, June 30 (E + F1e)			2,712,017.56	2,754,528.56	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	72,477.55	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,639,540.01	2,754,528.56	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	2,639,540.01	2,754,528.56
Total, Restricted Balance		2,639,540.01	2,754,528.56

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,474,098.03	1,282,130.00	-13.0%
3) Other State Revenue		8300-8599	7,870,505.42	7,721,595.00	-1.9%
4) Other Local Revenue		8600-8799	693,253.74	635,770.00	-8.3%
5) TOTAL, REVENUES			10,037,857.19	9,639,495.00	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,091,673.21	3,856,654.00	24.7%
2) Classified Salaries		2000-2999	1,974,441.28	2,279,892.00	15.5%
3) Employee Benefits		3000-3999	2,588,504.51	2,997,399.00	15.8%
4) Books and Supplies		4000-4999	358,606.38	622,102.00	73.5%
5) Services and Other Operating Expenditures		5000-5999	1,073,721.52	1,195,592.00	11.4%
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	226,603.91	440,165.00	94.2%
9) TOTAL, EXPENDITURES			9,313,550.81	11,391,804.00	22.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			724,306.38	(1,752,309.00)	-341.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			724,306.38	(1,752,309.00)	-341.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,709.76	1,955,016.14	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,709.76	1,955,016.14	58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,230,709.76	1,955,016.14	58.9%
2) Ending Balance, June 30 (E + F1e)			1,955,016.14	202,707.14	-89.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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	1,616,267.87	587,804.31	-63.6%
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	338,198.27	65,890.27	-80.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(450,987.44)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,981,915.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,324.00)		
b) in Banks		9120	9,808.05		
c) in Revolving Cash Account		9130	550.00		
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	120,359.05		
4) Due from Grantor Government		9290	644,948.47		
5) Due from Other Funds		9310	195,224.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,944,481.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	191,485.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	797,979.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			989,465.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,955,016.14		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	139,658.06	139,658.00	0.0%
All Other Federal Revenue	All Other	8290	1,334,439.97	1,142,472.00	-14.4%
TOTAL, FEDERAL REVENUE			1,474,098.03	1,282,130.00	-13.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	6,527,981.42	7,236,994.00	10.9%
All Other State Revenue	All Other	8590	1,342,524.00	484,601.00	-63.9%
TOTAL, OTHER STATE REVENUE			7,870,505.42	7,721,595.00	-1.9%
<b>OTHER LOCAL REVENUE</b>					
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	48,934.81	25,816.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,694.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	135,898.61	132,312.00	-2.6%
Interagency Services		8677	441,196.27	460,194.00	4.3%
Other Local Revenue					
All Other Local Revenue		8699	36,530.05	17,448.00	-52.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			693,253.74	635,770.00	-8.3%
TOTAL, REVENUES			10,037,857.19	9,639,495.00	-4.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,178,213.87	2,887,304.00	32.6%
Certificated Pupil Support Salaries		1200	319,136.29	348,922.00	9.3%
Certificated Supervisors' and Administrators' Salaries		1300	594,323.05	620,428.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,091,673.21	3,856,654.00	24.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	549,741.05	672,077.00	22.3%
Classified Supervisors' and Administrators' Salaries		2300	389,793.40	414,093.00	6.2%
Clerical, Technical and Office Salaries		2400	1,034,906.83	1,161,133.00	12.2%
Other Classified Salaries		2900	0.00	32,589.00	New
TOTAL, CLASSIFIED SALARIES			1,974,441.28	2,279,892.00	15.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	827,522.15	861,492.00	4.1%
PERS		3201-3202	425,968.35	543,659.00	27.6%
OASDI/Medicare/Alternative		3301-3302	176,991.19	227,402.00	28.5%
Health and Welfare Benefits		3401-3402	898,380.34	1,019,480.00	13.5%
Unemployment Insurance		3501-3502	2,462.36	3,038.00	23.4%
Workers' Compensation		3601-3602	25,197.85	30,687.00	21.8%
OPEB, Allocated		3701-3702	224,593.95	302,337.00	34.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,388.32	9,304.00	25.9%
TOTAL, EMPLOYEE BENEFITS			2,588,504.51	2,997,399.00	15.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	19,128.85	4,873.00	-74.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	250,260.05	617,229.00	146.6%
Noncapitalized Equipment		4400	89,217.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			358,606.38	622,102.00	73.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	81,704.12	47,300.00	-42.1%
Travel and Conferences		5200	49,416.85	16,919.00	-65.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	75,591.17	92,047.00	21.8%
Operations and Housekeeping Services		5500	464,744.13	410,001.00	-11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,344.80	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,043.30	6,604.00	-34.2%
Professional/Consulting Services and Operating Expenditures		5800	386,862.23	622,721.00	61.0%
Communications		5900	14.92	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,073,721.52	1,195,592.00	11.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	226,603.91	440,165.00	94.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			226,603.91	440,165.00	94.2%
TOTAL, EXPENDITURES			9,313,550.81	11,391,804.00	22.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,474,098.03	1,282,130.00	-13.0%
3) Other State Revenue		8300-8599	7,870,505.42	7,721,595.00	-1.9%
4) Other Local Revenue		8600-8799	693,253.74	635,770.00	-8.3%
5) TOTAL, REVENUES			10,037,857.19	9,639,495.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,514,076.94	4,443,321.00	26.4%
2) Instruction - Related Services	2000-2999		3,638,418.09	4,243,416.00	16.6%
3) Pupil Services	3000-3999		594,393.03	744,820.00	25.3%
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		101,664.74	230,317.00	126.5%
7) General Administration	7000-7999		226,603.91	440,165.00	94.2%
8) Plant Services	8000-8999		1,238,394.10	1,289,765.00	4.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,313,550.81	11,391,804.00	22.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			724,306.38	(1,752,309.00)	-341.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			724,306.38	(1,752,309.00)	-341.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,709.76	1,955,016.14	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,709.76	1,955,016.14	58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,230,709.76	1,955,016.14	58.9%
2) Ending Balance, June 30 (E + F1e)			1,955,016.14	202,707.14	-89.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
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	1,616,267.87	587,804.31	-63.6%
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	338,198.27	65,890.27	-80.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(450,987.44)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	775,632.57	165,296.57
6391	Adult Education Program	418,127.56	0.00
6392	Adult Education Block Grant Data and Accountability	422,507.74	422,507.74
Total, Restricted Balance		1,616,267.87	587,804.31

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,282,963.38	3,361,230.00	162.0%
3) Other State Revenue		8300-8599	32,129,436.31	35,950,559.00	11.9%
4) Other Local Revenue		8600-8799	2,107,007.55	1,115,462.00	-47.1%
5) TOTAL, REVENUES			35,519,407.24	40,427,251.00	13.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,514,781.11	10,717,656.00	1.9%
2) Classified Salaries		2000-2999	6,898,676.44	7,655,291.00	11.0%
3) Employee Benefits		3000-3999	11,468,348.48	12,713,276.00	10.9%
4) Books and Supplies		4000-4999	1,558,024.70	5,096,044.00	227.1%
5) Services and Other Operating Expenditures		5000-5999	985,562.81	1,301,778.00	32.1%
6) Capital Outlay		6000-6999	3,169,403.81	663,612.00	-79.1%
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	1,019,964.50	2,279,594.00	123.5%
9) TOTAL, EXPENDITURES			35,614,761.85	40,427,251.00	13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(95,354.61)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,354.61)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,354.61	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,354.61	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,354.61	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,549,091.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,955.07		
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	753,948.15		
4) Due from Grantor Government		9290	173,709.51		
5) Due from Other Funds		9310	11,559.67		
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			16,491,263.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	438,900.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,895,391.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	14,156,972.28		
6) TOTAL, LIABILITIES			16,491,263.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,282,963.38	3,361,230.00	162.0%
TOTAL, FEDERAL REVENUE			1,282,963.38	3,361,230.00	162.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	22,231,269.03	21,309,324.00	-4.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,898,167.28	14,641,235.00	47.9%
TOTAL, OTHER STATE REVENUE			32,129,436.31	35,950,559.00	11.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	196,453.93	50,000.00	-74.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,741.17	0.00	-100.0%
Interagency Services		8677	327,529.89	233,995.00	-28.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,579,282.56	831,467.00	-47.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,107,007.55	1,115,462.00	-47.1%
TOTAL, REVENUES			35,519,407.24	40,427,251.00	13.8%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	9,419,656.57	9,717,590.00	3.2%
Certificated Pupil Support Salaries		1200	143,361.29	149,514.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	434,663.27	424,533.00	-2.3%
Other Certificated Salaries		1900	517,099.98	426,019.00	-17.6%
TOTAL, CERTIFICATED SALARIES			10,514,781.11	10,717,656.00	1.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	5,509,171.01	6,276,294.00	13.9%
Classified Support Salaries		2200	186,737.84	228,955.00	22.6%
Classified Supervisors' and Administrators' Salaries		2300	740,498.61	658,924.00	-11.0%
Clerical, Technical and Office Salaries		2400	462,268.98	491,118.00	6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,898,676.44	7,655,291.00	11.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,634,036.55	2,500,557.00	-5.1%
PERS		3201-3202	1,751,254.00	2,243,275.00	28.1%
OASDI/Medicare/Alternative		3301-3302	686,231.75	748,432.00	9.1%
Health and Welfare Benefits		3401-3402	5,013,148.23	5,452,823.00	8.8%
Unemployment Insurance		3501-3502	8,447.49	9,032.00	6.9%
Workers' Compensation		3601-3602	87,070.64	91,981.00	5.6%
OPEB, Allocated		3701-3702	1,252,845.12	1,617,079.00	29.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,314.70	50,097.00	41.9%
TOTAL, EMPLOYEE BENEFITS			11,468,348.48	12,713,276.00	10.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	49,589.00	New
Materials and Supplies		4300	1,328,448.74	5,034,370.00	279.0%
Noncapitalized Equipment		4400	229,575.96	12,085.00	-94.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,558,024.70	5,096,044.00	227.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	51,419.23	0.00	-100.0%
Travel and Conferences		5200	30,310.83	617,136.00	1,936.0%
Dues and Memberships		5300	0.00	4,500.00	New
Insurance		5400-5450	261,208.72	275,912.00	5.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,157.61	89,000.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	154,390.46	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	397,891.16	315,230.00	-20.8%
Communications		5900	184.80	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			985,562.81	1,301,778.00	32.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	1,326.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,988,115.67	663,612.00	-77.8%
Equipment		6400	179,962.14	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,169,403.81	663,612.00	-79.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,019,964.50	2,279,594.00	123.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,019,964.50	2,279,594.00	123.5%
TOTAL, EXPENDITURES			35,614,761.85	40,427,251.00	13.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,282,963.38	3,361,230.00	162.0%
3) Other State Revenue		8300-8599	32,129,436.31	35,950,559.00	11.9%
4) Other Local Revenue		8600-8799	2,107,007.55	1,115,462.00	-47.1%
5) TOTAL, REVENUES			35,519,407.24	40,427,251.00	13.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		22,151,239.44	25,574,857.00	15.5%
2) Instruction - Related Services	2000-2999		2,816,832.68	3,629,457.00	28.8%
3) Pupil Services	3000-3999		522,303.82	449,037.00	-14.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		5,411,722.94	6,997,177.00	29.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,019,964.50	2,279,594.00	123.5%
8) Plant Services	8000-8999		3,692,698.47	1,497,129.00	-59.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,614,761.85	40,427,251.00	13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(95,354.61)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,354.61)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,354.61	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,354.61	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,354.61	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,327,904.03	59,354,046.00	1.8%
3) Other State Revenue		8300-8599	9,899,950.90	12,419,448.00	25.4%
4) Other Local Revenue		8600-8799	2,151,666.51	1,306,508.00	-39.3%
5) TOTAL, REVENUES			70,379,521.44	73,080,002.00	3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,275,188.11	20,383,414.00	0.5%
3) Employee Benefits		3000-3999	14,093,775.43	14,106,052.00	0.1%
4) Books and Supplies		4000-4999	35,503,424.01	33,904,304.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	2,243,423.50	4,294,682.00	91.4%
6) Capital Outlay		6000-6999	828,560.23	1,402,491.00	69.3%
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	1,342,745.48	2,652,395.00	97.5%
9) TOTAL, EXPENDITURES			74,287,116.76	76,743,338.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,907,595.32)	(3,663,336.00)	-6.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,907,595.32)	(3,663,336.00)	-6.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,752,692.90	26,845,097.58	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,752,692.90	26,845,097.58	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,752,692.90	26,845,097.58	-12.7%
2) Ending Balance, June 30 (E + F1e)			26,845,097.58	23,181,761.58	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,738,591.13	1,821,791.24	4.8%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,106,506.45	21,359,970.34	-14.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,243,232.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(72,422.00)		
b) in Banks		9120	2,107,445.00		
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	97,982.76		
4) Due from Grantor Government		9290	12,602,130.79		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,738,591.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			33,716,960.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,253,213.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,618,648.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,871,862.52		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			26,845,097.58		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	58,327,904.03	59,354,046.00	1.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			58,327,904.03	59,354,046.00	1.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	9,633,497.03	12,392,900.00	28.6%
All Other State Revenue		8590	266,453.87	26,548.00	-90.0%
TOTAL, OTHER STATE REVENUE			9,899,950.90	12,419,448.00	25.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	10,675.65	36,556.00	242.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	662,201.69	350,000.00	-47.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	823,743.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	655,046.17	919,952.00	40.4%
TOTAL, OTHER LOCAL REVENUE			2,151,666.51	1,306,508.00	-39.3%
TOTAL, REVENUES			70,379,521.44	73,080,002.00	3.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	15,625,555.70	15,253,853.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	1,507,512.33	1,817,519.00	20.6%
Clerical, Technical and Office Salaries		2400	1,025,162.28	1,269,601.00	23.8%
Other Classified Salaries		2900	2,116,957.80	2,042,441.00	-3.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			20,275,188.11	20,383,414.00	0.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,079,213.71	4,363,367.00	7.0%
OASDI/Medicare/Alternative		3301-3302	1,365,901.01	1,277,105.00	-6.5%
Health and Welfare Benefits		3401-3402	6,769,087.14	6,373,181.00	-5.8%
Unemployment Insurance		3501-3502	9,773.77	8,879.00	-9.2%
Workers' Compensation		3601-3602	101,572.36	92,542.00	-8.9%
OPEB, Allocated		3701-3702	1,691,394.14	1,891,308.00	11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,833.30	99,670.00	29.7%
TOTAL, EMPLOYEE BENEFITS			14,093,775.43	14,106,052.00	0.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,400,323.09	2,434,747.00	-28.4%
Noncapitalized Equipment		4400	277,327.07	1,736,982.00	526.3%
Food		4700	31,825,773.85	29,732,575.00	-6.6%
TOTAL, BOOKS AND SUPPLIES			35,503,424.01	33,904,304.00	-4.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,671.59	40,700.00	28.5%
Dues and Memberships		5300	9,503.40	70,000.00	636.6%
Insurance		5400-5450	305,315.89	293,126.00	-4.0%
Operations and Housekeeping Services		5500	604,726.41	698,000.00	15.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,767,110.34	1,573,962.00	-10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(734,520.17)	173,443.00	-123.6%
Professional/Consulting Services and Operating Expenditures		5800	229,661.92	1,411,451.00	514.6%
Communications		5900	29,954.12	34,000.00	13.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,243,423.50	4,294,682.00	91.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	828,560.23	1,402,491.00	69.3%
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			828,560.23	1,402,491.00	69.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,342,745.48	2,652,395.00	97.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,342,745.48	2,652,395.00	97.5%
TOTAL, EXPENDITURES			74,287,116.76	76,743,338.00	3.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,327,904.03	59,354,046.00	1.8%
3) Other State Revenue		8300-8599	9,899,950.90	12,419,448.00	25.4%
4) Other Local Revenue		8600-8799	2,151,666.51	1,306,508.00	-39.3%
5) TOTAL, REVENUES			70,379,521.44	73,080,002.00	3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		72,339,644.87	73,392,942.00	1.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		190,683.16	100,001.00	-47.6%
7) General Administration	7000-7999		1,342,745.48	2,652,395.00	97.5%
8) Plant Services	8000-8999		414,043.25	598,000.00	44.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			74,287,116.76	76,743,338.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,907,595.32)	(3,663,336.00)	-6.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,907,595.32)	(3,663,336.00)	-6.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,752,692.90	26,845,097.58	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,752,692.90	26,845,097.58	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,752,692.90	26,845,097.58	-12.7%
2) Ending Balance, June 30 (E + F1e)			26,845,097.58	23,181,761.58	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,738,591.13	1,821,791.24	4.8%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,106,506.45	21,359,970.34	-14.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	24,211,906.73	20,371,928.62
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	894,599.72	988,041.72
Total, Restricted Balance		25,106,506.45	21,359,970.34

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,804.49	0.00	-100.0%
5) TOTAL, REVENUES			3,804.49	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,600.00	New
5) Services and Other Operating Expenditures		5000-5999	2,938,706.03	3,018,818.00	2.7%
6) Capital Outlay		6000-6999	2,651,601.85	281,302.00	-89.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,590,307.88	3,361,720.00	-39.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,586,503.39)	(3,361,720.00)	-39.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,586,503.39	3,361,720.00	-39.8%
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			5,586,503.39	3,361,720.00	-39.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
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 (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	138,425.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,842,364.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,980,790.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	52,326.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,928,464.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,980,790.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	3,804.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,804.49	0.00	-100.0%
TOTAL, REVENUES			3,804.49	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,600.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,603,221.55	2,911,717.00	11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,851.28	55,443.00	331.4%
Professional/Consulting Services and Operating Expenditures		5800	322,633.20	51,658.00	-84.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,938,706.03	3,018,818.00	2.7%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,651,601.85	281,302.00	-89.4%
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			2,651,601.85	281,302.00	-89.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,590,307.88	3,361,720.00	-39.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	5,586,503.39	3,361,720.00	-39.8%
(a) TOTAL, INTERFUND TRANSFERS IN			5,586,503.39	3,361,720.00	-39.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,586,503.39	3,361,720.00	-39.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,804.49	0.00	-100.0%
5) TOTAL, REVENUES			3,804.49	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,590,307.88	3,361,720.00	-39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,590,307.88	3,361,720.00	-39.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,586,503.39)	(3,361,720.00)	-39.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,586,503.39	3,361,720.00	-39.8%
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			5,586,503.39	3,361,720.00	-39.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
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 (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,246,497.03	1,216,412.00	-85.2%
5) TOTAL, REVENUES			8,246,497.03	1,216,412.00	-85.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	503,922.69	250,000.00	-50.4%
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			503,922.69	250,000.00	-50.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,742,574.34	966,412.00	-87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,261,446.07	110,678,134.00	-10.9%
2) Other Sources/Uses					
a) Sources		8930-8979	60,330,868.17	30,000,000.00	-50.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,930,577.90)	(80,678,134.00)	26.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(56,188,003.56)	(79,711,722.00)	41.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,140,115.03	56,952,111.47	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,140,115.03	56,952,111.47	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,140,115.03	56,952,111.47	-49.7%
2) Ending Balance, June 30 (E + F1e)			56,952,111.47	(22,759,610.53)	-140.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	56,952,111.47	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(22,759,610.53)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	118,379,160.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(497,193.00)		
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	942,528.84		
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			118,824,496.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	61,872,385.30		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			61,872,385.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			56,952,111.47		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	4,410,002.03	1,216,412.00	-72.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,836,495.00	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			8,246,497.03	1,216,412.00	-85.2%
TOTAL, REVENUES			8,246,497.03	1,216,412.00	-85.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	250,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	98,448.52	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	405,474.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			503,922.69	250,000.00	-50.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			503,922.69	250,000.00	-50.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	124,261,446.07	110,678,134.00	-10.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,261,446.07	110,678,134.00	-10.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	60,330,868.17	30,000,000.00	-50.3%
(c) TOTAL, SOURCES			60,330,868.17	30,000,000.00	-50.3%
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)			(63,930,577.90)	(80,678,134.00)	26.2%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,246,497.03	1,216,412.00	-85.2%
5) TOTAL, REVENUES			8,246,497.03	1,216,412.00	-85.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		109,304.52	250,000.00	128.7%
9) Other Outgo	9000-9999	Except 7600-7699	394,618.17	0.00	-100.0%
10) TOTAL, EXPENDITURES			503,922.69	250,000.00	-50.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,742,574.34	966,412.00	-87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,261,446.07	110,678,134.00	-10.9%
2) Other Sources/Uses					
a) Sources		8930-8979	60,330,868.17	30,000,000.00	-50.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,930,577.90)	(80,678,134.00)	26.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(56,188,003.56)	(79,711,722.00)	41.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,140,115.03	56,952,111.47	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,140,115.03	56,952,111.47	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,140,115.03	56,952,111.47	-49.7%
2) Ending Balance, June 30 (E + F1e)			56,952,111.47	(22,759,610.53)	-140.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	56,952,111.47	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(22,759,610.53)	New

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,708,876.33	1,385,000.00	-19.0%
5) TOTAL, REVENUES			1,708,876.33	1,385,000.00	-19.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	41,250.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	1,228,968.00	New
6) Capital Outlay		6000-6999	0.00	1,476,396.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,746,614.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,708,876.33	(1,361,614.00)	-179.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,463.50	30,000.00	-29.4%
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			(42,463.50)	(30,000.00)	-29.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,666,412.83	(1,391,614.00)	-183.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,954,090.86	6,620,503.69	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,090.86	6,620,503.69	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,090.86	6,620,503.69	33.6%
2) Ending Balance, June 30 (E + F1e)			6,620,503.69	5,228,889.69	-21.0%
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	6,620,503.69	5,228,889.69	-21.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,630,164.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,847.00)		
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	15,865.05		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,784.74		
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			6,662,967.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	42,463.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,463.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,620,503.69		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	165,865.35	35,000.00	-78.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	127,561.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,415,449.98	1,350,000.00	-4.6%
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			1,708,876.33	1,385,000.00	-19.0%
TOTAL, REVENUES			1,708,876.33	1,385,000.00	-19.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	41,250.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	41,250.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	74,152.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,650.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,132,166.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,228,968.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	7,110.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,469,286.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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	1,476,396.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,746,614.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	42,463.50	30,000.00	-29.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			42,463.50	30,000.00	-29.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,463.50)	(30,000.00)	-29.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,708,876.33	1,385,000.00	-19.0%
5) TOTAL, REVENUES			1,708,876.33	1,385,000.00	-19.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	2,746,614.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,746,614.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,708,876.33	(1,361,614.00)	-179.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,463.50	30,000.00	-29.4%
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			(42,463.50)	(30,000.00)	-29.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,666,412.83	(1,391,614.00)	-183.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,954,090.86	6,620,503.69	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,090.86	6,620,503.69	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,090.86	6,620,503.69	33.6%
2) Ending Balance, June 30 (E + F1e)			6,620,503.69	5,228,889.69	-21.0%
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	6,620,503.69	5,228,889.69	-21.0%
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	6,620,503.69	5,228,889.69
Total, Restricted Balance		6,620,503.69	5,228,889.69



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,802,619.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	944,529.23	600,000.00	-36.5%
5) TOTAL, REVENUES			5,747,148.23	600,000.00	-89.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,124,855.16	1,185,056.00	5.4%
3) Employee Benefits		3000-3999	605,117.82	417,390.00	-31.0%
4) Books and Supplies		4000-4999	1,299,442.42	4,681,084.00	260.2%
5) Services and Other Operating Expenditures		5000-5999	13,795,416.56	70,517,859.00	411.2%
6) Capital Outlay		6000-6999	88,678,446.10	40,669,930.00	-54.1%
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			105,503,278.06	117,471,319.00	11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(99,756,129.83)	(116,871,319.00)	17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,674,942.68	107,316,414.00	-9.6%
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			118,674,942.68	107,316,414.00	-9.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,918,812.85	(9,554,905.00)	-150.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,322,127.91	45,240,940.76	71.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,322,127.91	45,240,940.76	71.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,322,127.91	45,240,940.76	71.9%
2) Ending Balance, June 30 (E + F1e)			45,240,940.76	35,686,035.76	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	45,240,940.76	35,686,035.76	-21.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(9,631.43)		
1) Fair Value Adjustment to Cash in County Treasury		9111	40.00		
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	38,472.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	62,869,888.44		
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			62,898,769.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,657,828.47		
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			17,657,828.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			45,240,940.76		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	4,802,619.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,802,619.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	460,803.23	600,000.00	30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	483,726.00	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			944,529.23	600,000.00	-36.5%
TOTAL, REVENUES			5,747,148.23	600,000.00	-89.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	605,558.62	697,721.00	15.2%
Classified Supervisors' and Administrators' Salaries		2300	285,605.42	249,933.00	-12.5%
Clerical, Technical and Office Salaries		2400	233,691.12	237,402.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,124,855.16	1,185,056.00	5.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	295,550.92	220,541.00	-25.4%
OASDI/Medicare/Alternative		3301-3302	83,625.69	58,920.00	-29.5%
Health and Welfare Benefits		3401-3402	175,185.74	90,358.00	-48.4%
Unemployment Insurance		3501-3502	545.66	404.00	-26.0%
Workers' Compensation		3601-3602	5,609.54	8,223.00	46.6%
OPEB, Allocated		3701-3702	43,798.40	29,905.00	-31.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	801.87	9,039.00	1,027.2%
TOTAL, EMPLOYEE BENEFITS			605,117.82	417,390.00	-31.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,170.70	1,150.00	-47.0%
Noncapitalized Equipment		4400	1,297,271.72	4,679,934.00	260.8%
TOTAL, BOOKS AND SUPPLIES			1,299,442.42	4,681,084.00	260.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	16,823.26	6,841.00	-59.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,691,311.49	51,651,321.00	494.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	316,456.05	2,966,578.00	837.4%
Professional/Consulting Services and Operating Expenditures		5800	4,770,825.76	15,893,119.00	233.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,795,416.56	70,517,859.00	411.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	107,670.16	1,442,063.00	1,239.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,978,985.16	33,734,756.00	-61.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,591,790.78	5,493,111.00	245.1%
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			88,678,446.10	40,669,930.00	-54.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,503,278.06	117,471,319.00	11.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	118,674,942.68	107,316,414.00	-9.6%
(a) TOTAL, INTERFUND TRANSFERS IN			118,674,942.68	107,316,414.00	-9.6%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			118,674,942.68	107,316,414.00	-9.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,802,619.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	944,529.23	600,000.00	-36.5%
5) TOTAL, REVENUES			5,747,148.23	600,000.00	-89.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		105,503,278.06	117,471,319.00	11.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,503,278.06	117,471,319.00	11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(99,756,129.83)	(116,871,319.00)	17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,674,942.68	107,316,414.00	-9.6%
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			118,674,942.68	107,316,414.00	-9.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,918,812.85	(9,554,905.00)	-150.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,322,127.91	45,240,940.76	71.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,322,127.91	45,240,940.76	71.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,322,127.91	45,240,940.76	71.9%
2) Ending Balance, June 30 (E + F1e)			45,240,940.76	35,686,035.76	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	45,240,940.76	35,686,035.76	-21.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,042.58	40,000.00	-46.7%
5) TOTAL, REVENUES			75,042.58	40,000.00	-46.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	343,386.46	379,550.00	10.5%
3) Employee Benefits		3000-3999	195,187.70	257,805.00	32.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	146,647.58	367,749.00	150.8%
6) Capital Outlay		6000-6999	67,600.11	354,007.00	423.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			752,821.85	1,359,111.00	80.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(677,779.27)	(1,319,111.00)	94.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(677,779.27)	(1,319,111.00)	94.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,130,284.81	1,452,505.54	-31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,130,284.81	1,452,505.54	-31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,130,284.81	1,452,505.54	-31.8%
2) Ending Balance, June 30 (E + F1e)			1,452,505.54	133,394.54	-90.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,452,505.54	133,394.54	-90.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,115,762.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,686.00)		
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	8,615.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	341,276.01		
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			1,460,968.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,462.75		
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			8,462.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,452,505.54		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,945.58	40,000.00	-2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,097.00	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			75,042.58	40,000.00	-46.7%
TOTAL, REVENUES			75,042.58	40,000.00	-46.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	219,873.70	298,677.00	35.8%
Classified Supervisors' and Administrators' Salaries		2300	70,065.64	26,735.00	-61.8%
Clerical, Technical and Office Salaries		2400	53,447.12	54,138.00	1.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			343,386.46	379,550.00	10.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	98,375.84	105,515.00	7.3%
OASDI/Medicare/Alternative		3301-3302	27,890.03	26,010.00	-6.7%
Health and Welfare Benefits		3401-3402	53,372.66	102,708.00	92.4%
Unemployment Insurance		3501-3502	183.48	172.00	-6.3%
Workers' Compensation		3601-3602	1,870.37	3,226.00	72.5%
OPEB, Allocated		3701-3702	13,342.85	18,482.00	38.5%



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	152.47	1,692.00	1,009.7%
TOTAL, EMPLOYEE BENEFITS			195,187.70	257,805.00	32.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,615.43	4,365.00	-22.3%
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	(19,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	141,032.15	382,884.00	171.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,647.58	367,749.00	150.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	67,600.11	324,007.00	379.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,600.11	354,007.00	423.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			752,821.85	1,359,111.00	80.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,042.58	40,000.00	-46.7%
5) TOTAL, REVENUES			75,042.58	40,000.00	-46.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		752,821.85	1,359,111.00	80.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			752,821.85	1,359,111.00	80.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(677,779.27)	(1,319,111.00)	94.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(677,779.27)	(1,319,111.00)	94.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,130,284.81	1,452,505.54	-31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,130,284.81	1,452,505.54	-31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,130,284.81	1,452,505.54	-31.8%
2) Ending Balance, June 30 (E + F1e)			1,452,505.54	133,394.54	-90.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,452,505.54	133,394.54	-90.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	848,026.53	813,185.00	-4.1%
4) Other Local Revenue		8600-8799	75,804,412.86	47,844,481.00	-36.9%
5) TOTAL, REVENUES			76,652,439.39	48,657,666.00	-36.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80,884,726.20	44,478,613.00	-45.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,884,726.20	44,478,613.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,232,286.81)	4,179,053.00	-198.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	914,493.95	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			914,493.95	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,317,792.86)	4,179,053.00	-226.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,490,913.10	67,173,120.24	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,490,913.10	67,173,120.24	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,490,913.10	67,173,120.24	-4.7%
2) Ending Balance, June 30 (E + F1e)			67,173,120.24	71,352,173.24	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	67,173,120.24	71,352,173.24	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	66,987,600.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(281,348.00)		
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	46,555.69		
3) Accounts Receivable		9200	420,311.68		
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			67,173,120.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			67,173,120.24		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	848,026.53	813,185.00	-4.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			848,026.53	813,185.00	-4.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	65,897,671.51	44,254,581.00	-32.8%
Unsecured Roll		8612	3,807,444.91	317,047.00	-91.7%
Prior Years' Taxes		8613	42,512.50	0.00	-100.0%
Supplemental Taxes		8614	1,125,515.21	1,203,306.00	6.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	48,419.42	0.00	-100.0%
Interest		8660	1,327,326.31	2,069,547.00	55.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,555,523.00	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			75,804,412.86	47,844,481.00	-36.9%
TOTAL, REVENUES			76,652,439.39	48,657,666.00	-36.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	15,151.26	22,301.00	47.2%
Debt Service - Interest		7438	26,084,849.47	22,572,300.00	-13.5%
Other Debt Service - Principal		7439	54,784,725.47	21,884,012.00	-60.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,884,726.20	44,478,613.00	-45.0%
TOTAL, EXPENDITURES			80,884,726.20	44,478,613.00	-45.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	914,493.95	0.00	-100.0%
(c) TOTAL, SOURCES			914,493.95	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			914,493.95	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	848,026.53	813,185.00	-4.1%
4) Other Local Revenue		8600-8799	75,804,412.86	47,844,481.00	-36.9%
5) TOTAL, REVENUES			76,652,439.39	48,657,666.00	-36.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	80,884,726.20	44,478,613.00	-45.0%
10) TOTAL, EXPENDITURES			80,884,726.20	44,478,613.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,232,286.81)	4,179,053.00	-198.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	914,493.95	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			914,493.95	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,317,792.86)	4,179,053.00	-226.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,490,913.10	67,173,120.24	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,490,913.10	67,173,120.24	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,490,913.10	67,173,120.24	-4.7%
2) Ending Balance, June 30 (E + F1e)			67,173,120.24	71,352,173.24	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	67,173,120.24	71,352,173.24	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,494,157.40	259,678,753.00	-3.3%
5) TOTAL, REVENUES			268,494,157.40	259,678,753.00	-3.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,029,934.37	2,387,604.00	17.6%
3) Employee Benefits		3000-3999	1,158,876.11	1,423,233.00	22.8%
4) Books and Supplies		4000-4999	0.00	19,731.00	New
5) Services and Other Operating Expenses		5000-5999	271,817,964.42	272,414,802.00	0.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			275,006,774.90	276,245,370.00	0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,512,617.50)	(16,566,617.00)	154.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	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			(3,000,000.00)	(3,000,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,512,617.50)	(19,566,617.00)	105.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	134,078,995.07	124,566,377.57	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,078,995.07	124,566,377.57	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			134,078,995.07	124,566,377.57	-7.1%
2) Ending Net Position, June 30 (E + F1e)			124,566,377.57	104,999,760.57	-15.7%
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	124,566,377.57	104,999,760.57	-15.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	192,944,147.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(810,366.00)		
b) in Banks		9120	280.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,330,857.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	419,841.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	4,475,715.21		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			198,360,475.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	73,529,511.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	264,587.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			73,794,098.15		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			124,566,377.57		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,506,433.43	3,090,884.00	-43.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,575,366.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	247,486,441.46	224,543,020.00	-9.3%
All Other Fees and Contracts		8689	6,545,546.15	6,900,226.00	5.4%
Other Local Revenue					
All Other Local Revenue		8699	3,380,370.36	25,144,623.00	643.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			268,494,157.40	259,678,753.00	-3.3%
TOTAL, REVENUES			268,494,157.40	259,678,753.00	-3.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	186,772.00	New

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	593,252.85	673,967.00	13.6%
Clerical, Technical and Office Salaries		2400	1,436,681.52	1,526,865.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,029,934.37	2,387,604.00	17.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	512,014.89	654,336.00	27.8%
OASDI/Medicare/Alternative		3301-3302	146,168.20	174,102.00	19.1%
Health and Welfare Benefits		3401-3402	388,085.45	454,060.00	17.0%
Unemployment Insurance		3501-3502	982.40	1,119.00	13.9%
Workers' Compensation		3601-3602	10,145.35	13,633.00	34.4%
OPEB, Allocated		3701-3702	97,021.43	119,127.00	22.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,458.39	6,856.00	53.8%
TOTAL, EMPLOYEE BENEFITS			1,158,876.11	1,423,233.00	22.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	19,731.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	19,731.00	New
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	129,447.92	119,172.00	-7.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,806,854.92	6,339,887.00	-6.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,451.40	131,060.00	154.7%
Professional/Consulting Services and					
Operating Expenditures		5800	264,817,265.35	265,810,396.00	0.4%
Communications		5900	12,944.83	14,287.00	10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			271,817,964.42	272,414,802.00	0.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			275,006,774.90	276,245,370.00	0.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			(3,000,000.00)	(3,000,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,494,157.40	259,678,753.00	-3.3%
5) TOTAL, REVENUES			268,494,157.40	259,678,753.00	-3.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		275,006,774.90	276,245,370.00	0.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			275,006,774.90	276,245,370.00	0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,512,617.50)	(16,566,617.00)	154.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	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			(3,000,000.00)	(3,000,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,512,617.50)	(19,566,617.00)	105.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	134,078,995.07	124,566,377.57	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,078,995.07	124,566,377.57	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			134,078,995.07	124,566,377.57	-7.1%
2) Ending Net Position, June 30 (E + F1e)			124,566,377.57	104,999,760.57	-15.7%
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	124,566,377.57	104,999,760.57	-15.7%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,550,086.03	2,000,000.00	-76.6%
5) TOTAL, REVENUES			8,550,086.03	2,000,000.00	-76.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	62,330.43	150,000.00	140.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			62,330.43	150,000.00	140.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,487,755.60	1,850,000.00	-78.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			11,987,755.60	5,350,000.00	-55.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	79,155,106.71	91,142,862.31	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,155,106.71	91,142,862.31	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			79,155,106.71	91,142,862.31	15.1%
2) Ending Net Position, June 30 (E + F1e)			91,142,862.31	96,492,862.31	5.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	91,142,862.31	96,492,862.31	5.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	91,142,862.31		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			91,142,862.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			91,142,862.31		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,550,086.03	2,000,000.00	-76.6%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,550,086.03	2,000,000.00	-76.6%
TOTAL, REVENUES			8,550,086.03	2,000,000.00	-76.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	62,330.43	150,000.00	140.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			62,330.43	150,000.00	140.7%
TOTAL, EXPENSES			62,330.43	150,000.00	140.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			3,500,000.00	3,500,000.00	0.0%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,550,086.03	2,000,000.00	-76.6%
5) TOTAL, REVENUES			8,550,086.03	2,000,000.00	-76.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		62,330.43	150,000.00	140.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			62,330.43	150,000.00	140.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,487,755.60	1,850,000.00	-78.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			11,987,755.60	5,350,000.00	-55.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	79,155,106.71	91,142,862.31	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,155,106.71	91,142,862.31	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			79,155,106.71	91,142,862.31	15.1%
2) Ending Net Position, June 30 (E + F1e)			91,142,862.31	96,492,862.31	5.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	91,142,862.31	96,492,862.31	5.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	91,142,862.31	96,492,862.31
Total, Restricted Net Position		91,142,862.31	96,492,862.31

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	61,854.32	61,449.06	63,246.73	61,800.87	61,800.87	61,982.50
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	61,854.32	61,449.06	63,246.73	61,800.87	61,800.87	61,982.50
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	61,854.32	61,449.06	63,246.73	61,800.87	61,800.87	61,982.50
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	9.46	9.46	9.46	16.47	16.47	16.47
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	9.46	9.46	9.46	16.47	16.47	16.47
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	9.46	9.46	9.46	16.47	16.47	16.47
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	66,411,797.26	(.05)	66,411,797.21			66,411,797.21
Work in Progress	309,920,787.64	5,349,737.06	315,270,524.70	170,266,887.03	44,262,941.00	441,274,470.73
Total capital assets not being depreciated	376,332,584.90	5,349,737.01	381,682,321.91	170,266,887.03	44,262,941.00	507,686,267.94
Capital assets being depreciated:						
Land Improvements	191,114,662.02	(1,463,717.02)	189,650,945.00	6,159,534.93		195,810,479.93
Buildings	1,197,764,927.30	(3,930,279.30)	1,193,834,648.00	38,103,596.69	695,653.49	1,231,242,591.20
Equipment	63,338,228.45	.55	63,338,229.00	8,342,339.28		71,680,568.28
Total capital assets being depreciated	1,452,217,817.77	(5,393,995.77)	1,446,823,822.00	52,605,470.90	695,653.49	1,498,733,639.41
Accumulated Depreciation for:						
Land Improvements	(75,683,856.93)	36,593.93	(75,647,263.00)	(8,121,793.27)		(83,769,056.27)
Buildings	(503,567,104.30)	98,256.30	(503,468,848.00)	(31,324,303.88)	(695,653.49)	(534,097,498.39)
Equipment	(39,792,104.34)	41,256.34	(39,750,848.00)	(4,867,408.00)		(44,618,256.00)
Total accumulated depreciation	(619,043,065.57)	176,106.57	(618,866,959.00)	(44,313,505.15)	(695,653.49)	(662,484,810.66)
Total capital assets being depreciated, net excluding lease and subscription assets	833,174,752.20	(5,217,889.20)	827,956,863.00	8,291,965.75	0.00	836,248,828.75
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,209,507,337.10	131,847.81	1,209,639,184.91	178,558,852.78	44,262,941.00	1,343,935,096.69
<b>Business-Type Activities:</b>						
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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.11%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$587,330,368.83
	Appropriations Subject to Limit	\$587,330,368.83
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.37%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: 

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Veva Islas

Date of Meeting: Sep 10, 2025

Title: Board Clerk

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. Michele Cantwell-Coper

Date: \_\_\_\_\_

Title: Fresno County Superintendent  
of Schools

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

For County Office of Education:

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Title

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For School District:

Kim Kelstrom

Name

Chief Executive, Fiscal Services

Title

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Telephone

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E-mail Address



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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	600,860,991.58	301	3,385,726.16	303	597,475,265.42	305	9,804,333.66	37,781,719.29	307	559,693,546.13	309
2000 - Classified Salaries	249,890,294.09	311	2,961,025.22	313	246,929,268.87	315	13,515,266.88	37,242,206.00	317	209,687,062.87	319
3000 - Employee Benefits	437,866,244.33	321	39,480,139.57	323	398,386,104.76	325	10,937,490.56	31,279,928.61	327	367,106,176.15	329
4000 - Books, Supplies Equip Replace. (6500)	85,660,126.61	331	2,688,663.96	333	82,971,462.65	335	9,710,438.83	29,545,585.99	337	53,425,876.66	339
5000 - Services . . . & 7300 - Indirect Costs	213,306,631.43	341	6,638,878.09	343	206,667,753.34	345	11,878,387.44	88,637,096.23	347	118,030,657.11	349
TOTAL					1,532,429,855.04	365	TOTAL			1,307,943,318.92	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	450,973,269.65	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	51,116,199.72	380
3. STRS. . . . .	3101 & 3102	119,851,973.20	382
4. PERS. . . . .	3201 & 3202	12,665,002.87	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	10,552,382.32	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	89,697,203.90	385
7. Unemployment Insurance. . . . .	3501 & 3502	245,088.59	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,516,633.53	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	292,139.07	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		737,909,892.85	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		3,202,455.51	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		490,212.74	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		13,920,620.25	396
14. TOTAL SALARIES AND BENEFITS. . . . .		720,786,817.09	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.11%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	55.11%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	1,307,943,318.92	
	0.00	
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
Override includes one-time funding supports and grants that include contracted support for non-classroom instruction.		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	846,797,447.65	(45,105,384.65)	801,692,063.00	78,610,000.00	57,573,609.00	822,728,454.00	32,869,726.00
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	74,835,611.00	(13,900,054.00)	60,935,557.00	5,601,984.00	2,250,058.00	64,287,483.00	
Net Pension Liability	862,755,000.00	97,504,000.00	960,259,000.00			960,259,000.00	
Total/Net OPEB Liability	720,662,249.00		720,662,249.00	0.00	0.00	720,662,249.00	
Compensated Absences Payable	5,357,427.00	(3,025.00)	5,354,402.00	705,806.00		6,060,208.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,510,407,734.65	38,495,536.35	2,548,903,271.00	84,917,790.00	59,823,667.00	2,573,997,394.00	32,869,726.00
<b>Business-Type Activities:</b>							
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	1,664,840,321.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	168,676,315.20
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	268,603.31
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	13,539,547.45
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,324,934.64
5. Interfund Transfers Out	All	9300	7600-7629	6,086,503.39
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,786,619.66
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				33,006,208.45
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	3,907,595.32
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,467,065,392.81
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)				61,449.06
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,874.50
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.)			1,297,212,310.26	20,958.52
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)			1,297,212,310.26	20,958.52
B. Required effort (Line A.2 times 90%)			1,167,491,079.23	18,862.67
C. Current year expenditures (Line I.E and Line II.B)			1,467,065,392.81	23,874.50
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
<b>A. PRIOR YEAR DATA</b> Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2023-24 Actual			2024-25 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	570,175,819.65		570,175,819.65			587,330,368.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	62,221.03		62,221.03			61,854.32
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>B. CURRENT YEAR GANN ADA</b> Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2024-25 P2 Report			2025-26 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	61,854.32		61,854.32	61,800.87		61,800.87
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)			61,854.32			61,800.87
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2024-25 Actual			2025-26 Budget		
1. Homeowners' Exemption (Object 8021)	484,002.80		484,002.80	484,003.00		484,003.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	78,334,594.18		78,334,594.18	77,637,699.00		77,637,699.00
5. Unsecured Roll Taxes (Object 8042)	4,795,319.95		4,795,319.95	4,795,320.00		4,795,320.00
6. Prior Years' Taxes (Object 8043)	491,948.06		491,948.06	489,219.00		489,219.00
7. Supplemental Taxes (Object 8044)	2,172,374.73		2,172,374.73	2,112,820.00		2,112,820.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,999,186.85)		(2,999,186.85)	(2,932,499.00)		(2,932,499.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Other In-Lieu Taxes (Object 8082)	3,598.71		3,598.71	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	13,012,249.00		13,012,249.00	11,790,543.00		11,790,543.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	96,294,900.58	0.00	96,294,900.58	94,377,105.00	0.00	94,377,105.00
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)	96,294,900.58	0.00	96,294,900.58	94,377,105.00	0.00	94,377,105.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			12,658,663.50			13,030,674.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	46,749,302.72		46,749,302.72	49,766,108.00		49,766,108.00
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)	46,749,302.72	0.00	59,407,966.22	49,766,108.00	0.00	62,796,782.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	906,812,437.38		906,812,437.38	917,994,772.00		917,994,772.00
25. LCFF State Aid - Prior Years (Object 8019)	236,103.00		236,103.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	907,048,540.38	0.00	907,048,540.38	917,994,772.00	0.00	917,994,772.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,534,302,174.45		1,534,302,174.45	1,483,605,345.00		1,483,605,345.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	33,789,744.24		33,789,744.24	14,600,000.00		14,600,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			570,175,819.65			587,330,368.83

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9941			0.9991
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			587,330,368.83			624,591,805.58
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			96,294,900.58			94,377,105.00
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)			7,422,518.40			7,416,104.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			550,443,434.47			593,011,482.58
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			550,443,434.47			593,011,482.58
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])			14,563,773.34			6,831,747.35
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			110,858,673.92			101,208,852.35
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)			535,879,661.13			586,179,735.23
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			110,858,673.92			
b. State Subventions (Line D8)			535,879,661.13			
c. Less: Excluded Appropriations (Line C23)			59,407,966.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			587,330,368.83			
10. <b>Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
11. <b>Adjusted Appropriations Limit</b> (Lines D4 plus D10)			587,330,368.83			624,591,805.58
12. <b>Appropriations Subject to the Limit</b> (Line D9d)			587,330,368.83			

\*\*\* Please provide below an explanation for each entry in the adjustments column."




[illegible]

**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) 55,370,729.52
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) 1,195,580,627.23

**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) 4.63%

**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) 49,417,679.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 18,048,500.95

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	151,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	7,852,026.94
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)	2,748.04
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)	75,471,955.80
9. Carry-Forward Adjustment (Part IV, Line F)	20,670,705.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	96,142,661.06
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	835,599,155.11
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	181,981,246.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	154,603,365.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	77,057,607.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	268,603.31
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,022,711.12
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,486,230.34
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)	1,647,559.01
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,281.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	161,738,187.84
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)	56,604.96
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)	3,592,907.03
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,005,242.78
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,880,086.85
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	40,290,037.20
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,509,246,826.40
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.00%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.37%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	75,471,955.80
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(4,392,406.53)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.34%) times Part III, Line B19); zero if negative	20,670,705.27
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.34%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	20,670,705.27
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	20,670,705.27

Approved  
indirect cost  
rate: 3.34%

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Highest rate  
used in any  
program: 3.34%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	53,363,978.70	1,781,778.30	3.34%
01	3010	62,888,165.42	2,100,438.05	3.34%
01	3060	531,612.44	17,755.86	3.34%
01	3061	114,606.92	3,827.87	3.34%
01	3110	13,653.78	456.04	3.34%
01	3182	1,635,422.63	54,623.12	3.34%
01	3213	2,748,983.75	91,816.06	3.34%
01	3310	13,786,058.61	460,454.36	3.34%
01	3311	23,571.65	787.29	3.34%
01	3312	3,143,487.25	104,992.47	3.34%
01	3315	262,186.34	8,757.02	3.34%
01	3318	49,464.39	1,652.11	3.34%
01	3326	3,096.18	103.41	3.34%
01	3327	722,544.79	24,133.00	3.34%
01	3345	6,099.28	203.72	3.34%
01	3385	92,779.17	3,098.83	3.34%
01	3395	12,070.88	403.17	3.34%
01	3550	1,389,033.29	46,393.71	3.34%
01	4035	9,562,265.16	319,379.66	3.34%
01	4124	1,416,346.50	47,305.97	3.34%
01	4129	1,459,909.71	48,760.98	3.34%
01	4201	46,562.17	1,555.18	3.34%
01	4203	1,804,107.63	60,257.19	3.34%
01	4510	45,074.00	1,505.47	3.34%
01	5630	50,849.29	1,698.37	3.34%
01	5632	20,924.60	698.88	3.34%
01	5634	174,863.83	4,790.61	2.74%
01	5810	1,533,551.16	47,908.20	3.12%
01	6010	11,297,630.24	377,340.85	3.34%
01	6211	2,050,222.23	68,477.43	3.34%
01	6266	3,259,953.09	108,882.43	3.34%
01	6332	3,475,615.01	116,085.54	3.34%
01	6385	127,402.88	4,255.26	3.34%
01	6387	2,742,797.44	91,609.43	3.34%
01	6388	1,070,319.54	35,748.67	3.34%
01	6500	180,988,204.37	6,045,006.03	3.34%
01	6510	1,914,432.94	63,942.06	3.34%
01	6520	450,629.00	15,051.01	3.34%

01	6546	2,797,760.82	93,445.21	3.34%
01	6547	4,202,186.86	140,353.04	3.34%
01	7085	572,445.38	19,119.68	3.34%
01	7220	503,010.58	16,800.55	3.34%
01	7311	34,503.89	1,152.43	3.34%
01	7339	40,736.61	1,360.60	3.34%
01	7399	3,393,400.92	113,339.58	3.34%
01	7412	543,148.18	18,141.17	3.34%
01	7413	931,673.58	31,117.88	3.34%
01	7435	18,596,236.79	621,114.31	3.34%
01	7810	453,888.73	15,159.88	3.34%
01	8150	40,730,640.95	1,360,403.41	3.34%
01	9010	11,455,890.48	103,267.83	0.90%
11	3555	89,373.00	2,985.06	3.34%
11	5810	156,148.51	5,215.36	3.34%
11	6391	6,466,943.74	215,874.34	3.34%
11	6392	75,723.11	2,529.15	3.34%
12	5025	368,522.94	12,308.67	3.34%
12	5035	776,583.12	25,937.88	3.34%
12	5059	92,272.64	3,081.97	3.34%
12	5160	93,592.77	3,126.00	3.34%
12	6040	2,214,108.07	73,951.21	3.34%
12	6052	38,706.66	1,292.80	3.34%
12	6053	500,046.00	16,701.47	3.34%
12	6105	21,690,944.84	724,477.56	3.34%
12	6128	1,673,850.79	55,906.61	3.34%
12	7810	1,270,645.31	42,439.55	3.34%
12	9010	1,818,586.17	60,740.78	3.34%
13	5310	31,036,464.44	1,036,617.00	3.34%
13	5320	8,963,003.71	299,364.32	3.34%
13	9010	206,030.55	6,764.16	3.28%

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	1,154,062.87	2,836,586.01	3,990,648.88	199,469.02		4,190,117.90
1110	Regular Education, K-12	974,716,992.23	157,844,452.85	1,132,561,445.08	56,610,071.00		1,189,171,516.08
3100	Alternative Schools	985,561.76	1,239,615.11	2,225,176.87	111,223.48		2,336,400.35
3200	Continuation Schools	6,754,659.30	708,162.83	7,462,822.13	373,022.49		7,835,844.62
3300	Independent Study Centers	14,471,712.96	755,448.12	15,227,161.08	761,116.03		15,988,277.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	6,799,467.60	1,540,680.75	8,340,148.35	416,874.86		8,757,023.21
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	21,771,740.87	156,942.07	21,928,682.94	1,096,085.61		23,024,768.55
4110	Regular Education, Adult	872,913.60	23,030.27	895,943.87	44,782.95		940,726.82
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	2,999.00	0.00	2,999.00	149.90		3,148.90
4760	Bilingual	29,206,195.14	550,456.71	29,756,651.85	1,487,359.63		31,244,011.48
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	252,333,631.89	16,568,642.55	268,902,274.44	13,440,839.71		282,343,114.15
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	9,453,751.82	46,060.54	9,499,812.36	474,839.63		9,974,651.99
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	267,643.95	0.00	267,643.95	13,377.94		281,021.89
8500	Child Care and Development Services	959.36	360,559.10	361,518.46	18,070.18		379,588.64
<b>Other Costs</b>							
----	Food Services					6,751,339.43	6,751,339.43
----	Enterprise					2,022,711.12	2,022,711.12
----	Facilities Acquisition & Construction					58,742,460.20	58,742,460.20
----	Other Outgo					11,346,191.84	11,346,191.84
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		6,165,576.58	6,165,576.58	5,931,144.21		12,096,720.79
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,589,313.89)		(2,589,313.89)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,318,792,292.35	188,796,213.49	1,507,588,505.84	78,389,112.75	78,862,702.59	1,664,840,321.18

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	110,139.09	359,225.84	684,697.94	0.00	0.00	0.00	0.00			0.00	0.00	1,154,062.87
1110	Regular Education, K-12	604,589,040.39	45,991,221.32	26,818,616.63	80,915,768.62	85,095,286.27	1,497,159.43	111,041,357.08			18,768,542.49	0.00	974,716,992.23
3100	Alternative Schools	0.00	985,561.76	0.00	0.00	0.00	0.00	0.00			0.00	0.00	985,561.76
3200	Continuation Schools	5,307,398.55	0.00	5,843.21	1,201,277.31	236,789.22	0.00	0.00			3,351.01	0.00	6,754,659.30
3300	Independent Study Centers	10,770,895.61	3,609.57	343,110.88	2,203,202.42	1,083,884.18	0.00	0.00			7,657.30	59,353.00	14,471,712.96
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	3,852,108.41	22,860.04	2,294.75	1,275,589.12	1,645,861.96	0.00	0.00			753.32	0.00	6,799,467.60
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	15,403,206.07	4,740,781.38	0.00	0.00	1,270,157.42	0.00	357,596.00			0.00	0.00	21,771,740.87
4110	Regular Education, Adult	677,970.19	0.00	0.00	106,638.67	88,304.74	0.00	0.00			0.00	0.00	872,913.60
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	2,999.00	0.00	0.00	0.00			0.00	0.00	2,999.00
4760	Bilingual	15,524,603.19	1,666,712.98	4,468,657.10	10,522.53	7,534,077.38	0.00	1,304.97			316.99	0.00	29,206,195.14
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	200,610,626.11	11,844,440.75	309,884.24	1,331,099.09	25,131,287.00	12,959,757.59	0.00			146,537.11	0.00	252,333,631.89
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	5,902,464.69	6,658.15	520.88	686,078.08	207,542.70	2,650,487.32	0.00	0.00	0.00	0.00	0.00	9,453,751.82
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		267,643.95	0.00	0.00	0.00	267,643.95
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		959.36	0.00	0.00	0.00	959.36
<b>Total Direct Charged Costs</b>		862,748,452.30	65,621,071.79	32,633,625.63	87,733,174.84	122,293,190.87	17,107,404.34	111,400,258.05	268,603.31	0.00	18,927,158.22	59,353.00	1,318,792,292.35

\* Functions 7100-7199 for goals 8100 and 8500



Unaudited Actuals  
2024-25  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	218,527.89	2,618,058.12	0.00	2,836,586.01
1110	Regular Education, K-12	20,651,098.19	129,720,339.47	7,473,015.19	157,844,452.85
3100	Alternative Schools	0.00	1,239,615.11	0.00	1,239,615.11
3200	Continuation Schools	46,060.54	662,102.29	0.00	708,162.83
3300	Independent Study Centers	321,821.71	433,626.41	0.00	755,448.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	322,423.78	1,218,256.97	0.00	1,540,680.75
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	156,942.07	0.00	0.00	156,942.07
4110	Regular Education, Adult	23,030.27	0.00	0.00	23,030.27
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	550,456.71	0.00	0.00	550,456.71
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,428,252.50	12,285,144.98	855,245.07	16,568,642.55
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	46,060.54	0.00	0.00	46,060.54
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	360,559.10	0.00	360,559.10
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	1,871,647.39	0.00	1,871,647.39
- -	Child Development (Fund 12)	203,002.61	393,439.39	0.00	596,442.00
- -	Cafeteria (Funds 13 and 61)	0.00	3,697,487.19	0.00	3,697,487.19
<b>Total Allocated Support Costs</b>		25,967,676.81	154,500,276.42	8,328,260.26	188,796,213.49

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	10,486,230.34
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	151,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	51,065,238.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	19,275,957.42
5	Total Central Administration Costs in General Fund and Charter Schools Funds	80,978,426.63
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,318,792,292.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	188,796,213.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,507,588,505.84
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	9,005,242.78
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	31,373,974.31
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	72,115,811.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	112,495,028.14
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	1,620,083,533.98
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.00%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	6,751,339.43				6,751,339.43
Enterprise (Objects 1000-5999, 6400-6920)		2,022,711.12			2,022,711.12
Facilities Acquisition & Construction (Objects 1000-6700)			58,742,460.20		58,742,460.20
Other Outgo (Objects 1000 - 7999)				11,346,191.84	11,346,191.84
Total Other Costs	6,751,339.43	2,022,711.12	58,742,460.20	11,346,191.84	78,862,702.59

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,550,308.61	3,825,494.51	35,489.88	19,556,383.79	154,500,276.41	0.00	8,328,260.26
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten		4.00	.10		93.16		
1110 Regular Education, K-12	30.00	67.00		356.23	4,615.92		14,400.00
3100 Alternative Schools					44.11		
3200 Continuation Schools				1.00	23.56		
3300 Independent Study Centers		2.00		5.00	15.43		
3400 Opportunity Schools							
3550 Community Day Schools				7.00	43.35		
3700 Specialized Secondary Programs							
3800 Career Technical Education	4.00						
4110 Regular Education, Adult				.50			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual		10.60		1.42			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	27.00			51.43	437.15		1,648.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					12.83		
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)					66.60		
-- Child Development (Fund 12)	4.00			1.00	14.00		
-- Cafeteria (Funds 13 & 61)					131.57		
<b>C. Total Allocation Factors</b>	65.00	83.60	.10	424.58	5,497.68	0.00	16,048.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								10,683.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	403,349.12	4,417,365.80	0.00	2,445,351.09	3,278,991.21	85,057,496.16		95,602,553.38
2000-2999	Classified Salaries	2,076,839.49	0.00	0.00	361,083.35	2,666,556.91	40,854,155.80		45,958,635.55
3000-3999	Employee Benefits	1,339,227.11	1,967,732.91	0.00	1,431,092.76	4,000,606.70	71,527,568.78		80,266,228.26
4000-4999	Books and Supplies	288,559.60	0.00	0.00	3,462.86	157,247.68	762,143.88		1,211,414.02
5000-5999	Services and Other Operating Expenditures	13,133,608.99	66,227.45	0.00	59,798.85	252,927.42	15,782,237.97		29,294,800.68
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	17,241,584.31	6,451,326.16	0.00	4,300,788.91	10,356,329.92	213,983,602.59	0.00	252,333,631.89
7310	Transfers of Indirect Costs	6,138,451.24	0.00	0.00	105,737.10	149,313.78	500,932.24		6,894,434.36
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	16,568,642.57							16,568,642.57
	Total Indirect Costs and PCR Allocations	22,707,093.81	0.00	0.00	105,737.10	149,313.78	500,932.24	0.00	23,463,076.93
	TOTAL COSTS	39,948,678.12	6,451,326.16	0.00	4,406,526.01	10,505,643.70	214,484,534.83	0.00	275,796,708.82
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	87,525.68	0.00	0.00	0.00	185,355.18	672,241.82		945,122.68
2000-2999	Classified Salaries	113,738.18	0.00	0.00	0.00	(5,642,450.79)	13,048,685.94		7,519,973.33
3000-3999	Employee Benefits	87,429.77	0.00	0.00	0.00	(5,008,679.16)	11,811,976.44		6,890,727.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,146.85		10,146.85
5000-5999	Services and Other Operating Expenditures	224,278.74	0.00	0.00	0.00	30,580.29	431,227.14		686,086.17
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	512,972.37	0.00	0.00	0.00	(10,435,194.48)	25,974,278.19	0.00	16,052,056.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,960.74	485,881.23		494,841.97
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	8,960.74	485,881.23	0.00	494,841.97
	TOTAL BEFORE OBJECT 8980	512,972.37	0.00	0.00	0.00	(10,426,233.74)	26,460,159.42	0.00	16,546,898.05
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								16,546,898.05

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

10 62166 0000000  
Report SEMA  
F8AGU8URYZ(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	315,823.44	4,417,365.80	0.00	2,445,351.09	3,093,636.03	84,385,254.34		94,657,430.70
2000-2999	Classified Salaries	1,963,101.31	0.00	0.00	361,083.35	8,309,007.70	27,805,469.86		38,438,662.22
3000-3999	Employee Benefits	1,251,797.34	1,967,732.91	0.00	1,431,092.76	9,009,285.86	59,715,592.34		73,375,501.21
4000-4999	Books and Supplies	288,559.60	0.00	0.00	3,462.86	157,247.68	751,997.03		1,201,267.17
5000-5999	Services and Other Operating Expenditures	12,909,330.25	66,227.45	0.00	59,798.85	222,347.13	15,351,010.83		28,608,714.51
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	16,728,611.94	6,451,326.16	0.00	4,300,788.91	20,791,524.40	188,009,324.40	0.00	236,281,575.81
7310	Transfers of Indirect Costs	6,138,451.24	0.00	0.00	105,737.10	140,353.04	15,051.01		6,399,592.39
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	16,568,642.57							16,568,642.57
	Total Indirect Costs and PCR Allocations	22,707,093.81	0.00	0.00	105,737.10	140,353.04	15,051.01	0.00	22,968,234.96
	TOTAL BEFORE OBJECT 8980	39,435,705.75	6,451,326.16	0.00	4,406,526.01	20,931,877.44	188,024,375.41	0.00	259,249,810.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								259,249,810.77
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	1,881,958.61	0.00	692,257.57	105,177.98	3,825,664.37		6,505,058.53
2000-2999	Classified Salaries	236,052.77	0.00	0.00	83,686.61	0.00	1,334,607.75		1,654,347.13
3000-3999	Employee Benefits	103,288.40	685,501.24	0.00	350,033.12	44,022.28	1,687,453.43		2,870,298.47
4000-4999	Books and Supplies	1,422.39	0.00	0.00	0.00	0.00	306,116.64		307,539.03
5000-5999	Services and Other Operating Expenditures	12,622,195.89	28,196.15	0.00	28,389.49	2,048.97	4,139,510.12		16,820,340.62
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	12,962,959.45	2,595,656.00	0.00	1,154,366.79	151,249.23	11,293,352.31	0.00	28,157,583.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	38,696.21	0.00	0.00		38,696.21
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	38,696.21	0.00	0.00	0.00	38,696.21
	TOTAL BEFORE OBJECT 8980	12,962,959.45	2,595,656.00	0.00	1,193,063.00	151,249.23	11,293,352.31	0.00	28,196,279.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								132,170,774.30
	TOTAL COSTS								160,367,054.29

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

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

2023-24 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)		0.00	0.00

  

C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		0.00



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

10 62166 0000000  
Report SEMA  
F8AGU8URYZ(2024-25)

SELPA: Fresno Unified (BQ)

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.

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

SELPA:

Fresno Unified (BQ)

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:


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

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Report SEMA  
F8AGU8URYZ(2024-25)

SELPA: Fresno Unified (BQ)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	275,796,708.82		
	b. Less: Expenditures paid from federal sources	16,546,898.05		
	c. Expenditures paid from state and local sources	259,249,810.77	223,515,650.12	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		223,515,650.12	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	259,249,810.77	223,515,650.12	35,734,160.65
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	275,796,708.82		
	b. Less: Expenditures paid from federal sources	16,546,898.05		
	c. Expenditures paid from state and local sources	259,249,810.77	223,515,650.12	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		223,515,650.12	
	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	259,249,810.77	223,515,650.12	
	d. Special education unduplicated pupil count	10,683.00	9,997.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	24,267.51	22,358.27	1,909.24

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

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SELPA: Fresno Unified (BQ)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	160,367,054.29	124,044,228.46	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		124,044,228.46	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	160,367,054.29	124,044,228.46	36,322,825.83

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

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	160,367,054.29	124,044,228.46	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		124,044,228.46	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	160,367,054.29	124,044,228.46	
	b. Special education unduplicated pupil count	10,683.00	9,997.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,011.43	12,408.15	2,603.28

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 .

Kim Kelstrom

Contact Name

Chief Executive, Fiscal Services

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Telephone Number

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

10 62166 0000000  
Report SEMA  
F8AGU8URYZ(2024-25)

SELPA: Fresno Unified (BQ)

Title

Email Address

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

SELPA:

Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

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

SELPA:

Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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

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

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Report SEMB  
F8AGU8URYZ(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									10,683.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,573,775.00	0.00	0.00	0.00	0.00	93,104,541.00		98,678,316.00
2000-2999	Classified Salaries	2,355,653.00	0.00	0.00	0.00	0.00	43,486,695.00		45,842,348.00
3000-3999	Employee Benefits	3,748,539.00	0.00	0.00	0.00	0.00	76,551,765.00		80,300,304.00
4000-4999	Books and Supplies	227,934.00	0.00	0.00	0.00	0.00	1,328,566.00		1,556,500.00
5000-5999	Services and Other Operating Expenditures	12,217,490.00	0.00	0.00	0.00	0.00	13,617,938.00		25,835,428.00
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	24,123,391.00	0.00	0.00	0.00	0.00	228,089,505.00	0.00	252,212,896.00
7310	Transfers of Indirect Costs	11,837,328.00	0.00	0.00	0.00	0.00	1,397,726.00		13,235,054.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	11,837,328.00	0.00	0.00	0.00	0.00	1,397,726.00	0.00	13,235,054.00
	TOTAL COSTS	35,960,719.00	0.00	0.00	0.00	0.00	229,487,231.00	0.00	265,447,950.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,474,775.00	0.00	0.00	0.00	0.00	92,846,666.00		98,321,441.00
2000-2999	Classified Salaries	2,246,852.00	0.00	0.00	0.00	0.00	35,407,930.00		37,654,782.00
3000-3999	Employee Benefits	3,650,448.00	0.00	0.00	0.00	0.00	70,897,803.00		74,548,251.00
4000-4999	Books and Supplies	227,934.00	0.00	0.00	0.00	0.00	1,148,530.00		1,376,464.00
5000-5999	Services and Other Operating Expenditures	12,211,268.00	0.00	0.00	0.00	0.00	13,232,305.00		25,443,573.00
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	23,811,277.00	0.00	0.00	0.00	0.00	213,533,234.00	0.00	237,344,511.00
7310	Transfers of Indirect Costs	11,837,328.00	0.00	0.00	0.00	0.00	499,601.00		12,336,929.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	11,837,328.00	0.00	0.00	0.00	0.00	499,601.00	0.00	12,336,929.00
	TOTAL BEFORE OBJECT 8980	35,648,605.00	0.00	0.00	0.00	0.00	214,032,835.00	0.00	249,681,440.00



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

10 62166 0000000  
Report SEMB  
F8AGU8URYZ(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								249,681,440.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	2,241,508.00	0.00	0.00	0.00	0.00	3,285,177.00		5,526,685.00
2000-2999	Classified Salaries	220,845.00	0.00	0.00	0.00	0.00	1,016,306.00		1,237,151.00
3000-3999	Employee Benefits	938,128.00	0.00	0.00	0.00	0.00	1,353,174.00		2,291,302.00
4000-4999	Books and Supplies	1,575.00	0.00	0.00	0.00	0.00	349,790.00		351,365.00
5000-5999	Services and Other Operating Expenditures	11,866,634.00	0.00	0.00	0.00	0.00	4,174,709.00		16,041,343.00
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	15,268,690.00	0.00	0.00	0.00	0.00	10,179,156.00	0.00	25,447,846.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	74,962.00		74,962.00
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	74,962.00	0.00	74,962.00
	TOTAL BEFORE OBJECT 8980	15,268,690.00	0.00	0.00	0.00	0.00	10,254,118.00	0.00	25,522,808.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								142,282,503.00
	TOTAL COSTS								167,805,311.00

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

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

10 62166 0000000  
Report SEMB  
F8AGU8URYZ(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								10,683.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	403,349.12	4,417,365.80	0.00	2,445,351.09	3,278,991.21	85,057,496.16		95,602,553.38
2000-2999	Classified Salaries	2,076,839.49	0.00	0.00	361,083.35	2,666,556.91	40,854,155.80		45,958,635.55
3000-3999	Employee Benefits	1,339,227.11	1,967,732.91	0.00	1,431,092.76	4,000,606.70	71,527,568.78		80,266,228.26
4000-4999	Books and Supplies	288,559.60	0.00	0.00	3,462.86	157,247.68	762,143.88		1,211,414.02
5000-5999	Services and Other Operating Expenditures	13,133,608.99	66,227.45	0.00	59,798.85	252,927.42	15,782,237.97		29,294,800.68
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	17,241,584.31	6,451,326.16	0.00	4,300,788.91	10,356,329.92	213,983,602.59	0.00	252,333,631.89
7310	Transfers of Indirect Costs	6,138,451.24	0.00	0.00	105,737.10	149,313.78	500,932.24		6,894,434.36
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)	16,568,642.57							16,568,642.57
	Total Indirect Costs	6,138,451.24	0.00	0.00	105,737.10	149,313.78	500,932.24	0.00	6,894,434.36
	TOTAL COSTS	23,380,035.55	6,451,326.16	0.00	4,406,526.01	10,505,643.70	214,484,534.83	0.00	259,228,066.25
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	87,525.68	0.00	0.00	0.00	185,355.18	672,241.82		945,122.68
2000-2999	Classified Salaries	113,738.18	0.00	0.00	0.00	(5,642,450.79)	13,048,685.94		7,519,973.33
3000-3999	Employee Benefits	87,429.77	0.00	0.00	0.00	(5,008,679.16)	11,811,976.44		6,890,727.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,146.85		10,146.85
5000-5999	Services and Other Operating Expenditures	224,278.74	0.00	0.00	0.00	30,580.29	431,227.14		686,086.17
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	512,972.37	0.00	0.00	0.00	(10,435,194.48)	25,974,278.19	0.00	16,052,056.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	8,960.74	485,881.23		494,841.97
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	8,960.74	485,881.23	0.00	494,841.97
	TOTAL BEFORE OBJECT 8980	512,972.37	0.00	0.00	0.00	(10,426,233.74)	26,460,159.42	0.00	16,546,898.05

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								16,546,898.05
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	315,823.44	4,417,365.80	0.00	2,445,351.09	3,093,636.03	84,385,254.34		94,657,430.70
2000-2999	Classified Salaries	1,963,101.31	0.00	0.00	361,083.35	8,309,007.70	27,805,469.86		38,438,662.22
3000-3999	Employee Benefits	1,251,797.34	1,967,732.91	0.00	1,431,092.76	9,009,285.86	59,715,592.34		73,375,501.21
4000-4999	Books and Supplies	288,559.60	0.00	0.00	3,462.86	157,247.68	751,997.03		1,201,267.17
5000-5999	Services and Other Operating Expenditures	12,909,330.25	66,227.45	0.00	59,798.85	222,347.13	15,351,010.83		28,608,714.51
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	16,728,611.94	6,451,326.16	0.00	4,300,788.91	20,791,524.40	188,009,324.40	0.00	236,281,575.81
7310	Transfers of Indirect Costs	6,138,451.24	0.00	0.00	105,737.10	140,353.04	15,051.01		6,399,592.39
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)	16,568,642.57							16,568,642.57
	Total Indirect Costs	6,138,451.24	0.00	0.00	105,737.10	140,353.04	15,051.01	0.00	6,399,592.39
	TOTAL BEFORE OBJECT 8980	22,867,063.18	6,451,326.16	0.00	4,406,526.01	20,931,877.44	188,024,375.41	0.00	242,681,168.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								242,681,168.20
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	1,881,958.61	0.00	692,257.57	105,177.98	3,825,664.37		6,505,058.53
2000-2999	Classified Salaries	236,052.77	0.00	0.00	83,686.61	0.00	1,334,607.75		1,654,347.13
3000-3999	Employee Benefits	103,288.40	685,501.24	0.00	350,033.12	44,022.28	1,687,453.43		2,870,298.47
4000-4999	Books and Supplies	1,422.39	0.00	0.00	0.00	0.00	306,116.64		307,539.03
5000-5999	Services and Other Operating Expenditures	12,622,195.89	28,196.15	0.00	28,389.49	2,048.97	4,139,510.12		16,820,340.62
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	12,962,959.45	2,595,656.00	0.00	1,154,366.79	151,249.23	11,293,352.31	0.00	28,157,583.78

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	38,696.21	0.00	0.00		38,696.21
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	38,696.21	0.00	0.00	0.00	38,696.21
	TOTAL BEFORE OBJECT 8980	12,962,959.45	2,595,656.00	0.00	1,193,063.00	151,249.23	11,293,352.31	0.00	28,196,279.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								132,170,774.30
	TOTAL COSTS								160,367,054.29

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

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

10 62166 0000000  
Report SEMB  
F8AGU8URYZ(2024-25)

SELPA: Fresno Unified (BQ)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

10 62166 0000000  
Report SEMB  
F8AGU8URYZ(2024-25)

**SELPA:** **Fresno Unified (BQ)**

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

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

		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)		

<b>If (b) is greater than (a).</b>			
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).			

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

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

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

SELPA: Fresno Unified (BQ)


SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

- Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- 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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
265,447,950.00		
15,766,510.00		
249,681,440.00	243,681,168.20	
	0.00	
	243,681,168.20	
	0.00	
	0.00	
249,681,440.00	243,681,168.20	6,000,271.80

- Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.
- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Budgeted Amounts FY 2025-26	Comparison Year FY 2024-25	Difference
265,447,950.00		
15,766,510.00		
249,681,440.00	243,681,168.20	

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

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**SELPA:**

**Fresno Unified (BQ)**

Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		243,681,168.20	
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	249,681,440.00	243,681,168.20	
d. Special education unduplicated pupil count	10,683.00	10,683.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,371.85	22,810.18	561.67
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**

		<b>Budget</b>	<b>Comparison Year</b>	
		<b>FY 2025-26</b>	<b>FY 2024-25</b>	<b>Difference</b>
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	167,805,311.00	160,367,054.29	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		160,367,054.29	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	167,805,311.00	160,367,054.29	7,438,256.71
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 .				

		<b>Budget</b>	<b>Comparison Year</b>	
		<b>FY 2025-26</b>	<b>FY 2024-25</b>	<b>Difference</b>
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	167,805,311.00	160,367,054.29	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		160,367,054.29	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	167,805,311.00	160,367,054.29	



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

SELPA:	Fresno Unified (BQ)			
	b. Special education unduplicated pupil count	10,683.00	10,683.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,707.70	15,011.43	696.27
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 .				

Kim Kelstrom

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Chief Executive, Fiscal Services

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Title

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

SELPA:

Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,295.83)	0.00	(2,589,313.89)				
Other Sources/Uses Detail					5,628,966.89	6,086,503.39		
Fund Reconciliation							190,976,965.03	185,313,403.09
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	92,174.99	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							115,622.17	39,419.73
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	10,043.30	0.00	226,603.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							810,205.30	1,412,960.16
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	154,390.46	0.00	1,019,964.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,695,513.25	3,579,344.66
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(734,520.17)	1,342,745.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,084,087.48	6,702,736.17
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	12,851.28	0.00						
Other Sources/Uses Detail					5,586,503.39	0.00		
Fund Reconciliation							4,586,503.39	4,672,602.56
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		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	98,448.52	0.00						
Other Sources/Uses Detail					0.00	124,261,446.07		
Fund Reconciliation							12,014,940.12	73,887,325.42
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	42,463.50		
Fund Reconciliation							0.00	42,463.50
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	316,456.05	0.00						
Other Sources/Uses Detail					118,674,942.68	0.00		
Fund Reconciliation							73,287,274.97	10,417,386.53
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							444,038.91	102,762.90
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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	51,451.40	0.00						
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							478,132.72	322,878.62
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	735,816.00	(735,816.00)	2,589,313.89	(2,589,313.89)	133,390,412.96	133,390,412.96	286,493,283.34	286,493,283.34

FRESNO UNIFIED SCHOOL DISTRICT  
2024/25 Year-End Budget Revision



**FRESNO UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND  
BUDGET REVISION No. 3**

	<b>2024/25 ADOPTED BUDGET</b>		<b>2024/25 CURRENT BUDGET</b>		<b>09/10/2025 BUDGET REVISION No. 3</b>		<b>DIFFERENCE BETWEEN CURRENT</b>	<b>DIFFERENCE BETWEEN ADOPTED</b>
<b>DESCRIPTION</b>	<b>RESTRICTED</b>		<b>RESTRICTED</b>		<b>REVISION No. 3</b>		<b>AND BR No. 3</b>	<b>AND BR No. 3</b>
Revenues								
LCFF Sources	\$ -	\$	-	\$	-	\$	-	\$ -
Federal Revenues	\$ 121,959,969		181,416,349		192,497,641		11,081,292	70,537,672
Other State Revenues	\$ 269,257,478		274,101,442		274,424,573		323,131	5,167,095
Other Local Revenues	\$ 31,700,288		32,824,433		32,923,583		99,150	1,223,295
Total Revenues	\$ 422,917,735	\$	488,342,224	\$	499,845,797	\$	11,503,573	\$ 76,928,062
Expenditures								
Certificated Salaries	\$ 170,368,001	\$	170,193,081	\$	170,252,673	\$	59,592	\$ (115,328)
Classified Salaries	\$ 102,791,264	\$	102,609,524		102,911,223		301,699	119,959
Employee Benefits	\$ 177,873,680	\$	179,325,696		182,020,851		2,695,155	4,147,171
Book and Supplies	\$ 77,779,333	\$	90,812,651		98,802,546		7,989,895	21,023,213
Services & Operating	\$ 126,728,658	\$	128,885,045		129,387,867		502,822	2,659,209
Capital Outlay	\$ 3,241,634	\$	76,537,314		76,336,724		(200,590)	73,095,090
Other Outgo	\$ 2,304,358	\$	3,804,358		3,959,358		155,000	1,655,000
Direct/Indirect Costs	17,335,164	\$	17,985,778		17,985,778		-	650,614
Total Expenditures	\$ 678,422,092	\$	770,153,447	\$	781,657,020	\$	11,503,573	\$ 103,234,928
Other Sources/(Uses)								
Transfers In	5,456,409		5,456,409		5,456,409		-	-
Transfers Out	(5,456,409)		(5,456,409)		(5,456,409)		-	-
Other Sources	-		-		-		-	-
Other Uses	-		-		-		-	-
Restricted Contribution	168,987,128		175,987,128		175,987,128		-	7,000,000
Total Sources/(Uses)	\$ 168,987,128	\$	175,987,128	\$	175,987,128	\$	-	\$ 7,000,000
Net Increase/Decrease in Fund Balance	\$ (86,517,229)	\$	(105,824,095)	\$	(105,824,095)	\$	-	\$ (19,306,866)
Beginning Fund Balance - Adopted	\$ 245,185,453	\$	251,969,778	\$	251,969,778	\$	-	\$ 6,784,325
Beginning Balance	\$ 245,185,453	\$	251,969,778	\$	251,969,778	\$	-	\$ 6,784,325
Restatment of Beginng Balance					\$ -		\$ -	\$ -
Ending Fund Balance	\$ 158,668,224	\$	146,145,683	\$	146,145,683	\$	-	\$ (12,522,541)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: SEPTEMBER 10, 2025

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	3,338,119	3,473,035	3,473,035	0
2000	Classified Salaries	2,171,707	2,181,604	2,181,604	0
3000	Employee Benefits	2,836,826	2,916,387	2,916,387	0
4000	Books and Supplies	876,749	905,603	955,094	49,491
5000	Services and Other Operating	553,730	1,283,392	1,285,365	1,973
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	9,777,131	10,760,021	10,811,485	51,464
7300	INDIRECT COSTS	234,534	238,048	238,765	717
	<b>TOTAL APPROPRIATIONS</b>	10,011,665	10,998,069	11,050,250	52,181
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,654,826	1,480,483	1,532,664	52,181
	STATE REVENUES	7,129,736	7,950,327	7,950,327	0
	LOCAL REVENUES	595,358	595,358	595,358	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	9,379,920	10,026,168	10,078,349	52,181
	Beginning Fund Balance	1,224,921	1,230,710	1,230,710	0
	Change to Fund Balance	(631,745)	(971,901)	(971,901)	0
	Ending Fund Balance	593,176	258,809	258,809	0

## FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

SEPTEMBER 10, 2025

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	9,721,109	10,793,229	15,890,317	5,097,088
2000	Classified Salaries	6,649,594	5,778,067	6,042,170	264,103
3000	Employee Benefits	11,975,289	11,882,295	13,091,551	1,209,256
4000	Books and Supplies	2,619,404	1,951,015	4,411,419	2,460,404
5000	Services and Other Operating	1,585,815	1,365,869	1,642,869	277,000
6000	Capital Outlay	2,304,737	4,530,706	4,530,706	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	34,855,948	36,301,181	45,609,032	9,307,851
7300	INDIRECT COSTS	1,147,561	1,128,387	1,424,111	295,724
	<b>TOTAL APPROPRIATIONS</b>	36,003,509	37,429,568	47,033,143	9,603,575
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	548,116	414,731	1,377,125	962,394
	STATE REVENUES	29,660,171	33,427,825	40,828,853	7,401,028
	LOCAL REVENUES	3,223,182	3,491,657	4,731,810	1,240,153
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	33,431,469	37,334,213	46,937,788	9,603,575
	Beginning Fund Balance	2,572,041	95,355	95,355	0
	Change to Fund Balance	(2,572,040)	(95,355)	(95,355)	0
	Ending Fund Balance	1	0	0	0

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

SEPTEMBER 10, 2025

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	18,638,061	18,639,905	20,275,189	1,635,284
3000	Employee Benefits	13,979,161	14,194,588	14,399,092	204,504
4000	Books and Supplies	28,903,510	34,752,524	35,503,425	750,901
5000	Services and Other Operating	4,074,474	125,081	1,938,108	1,813,027
6000	Capital Outlay	711,579	1,235,945	828,561	(407,384)
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	66,306,785	68,948,043	72,944,375	3,996,332
7300	INDIRECT COSTS	1,328,702	1,332,207	1,342,746	10,539
	<b>TOTAL APPROPRIATIONS</b>	67,635,487	70,280,250	74,287,121	4,006,871
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	55,490,194	56,549,272	58,327,905	1,778,633
	STATE REVENUES	10,911,860	12,049,975	9,899,951	(2,150,024)
	LOCAL REVENUES	1,277,805	1,577,422	2,163,041	585,619
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	67,679,859	70,176,669	70,390,897	214,228
	Beginning Fund Balance	23,565,200	30,752,693	30,752,693	0
	Restatement of Fund Balance	0	0	0	0
	Change to Fund Balance	44,372	(103,581)	(3,896,224)	(3,792,643)
	Ending Fund Balance	23,609,572	30,649,112	26,856,469	(3,792,643)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: SEPTEMBER 10, 2025

FUND: Deferred Maintenance

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	61,600	61,600	0	(61,600)
5000	Services and Other Operating	4,943,380	4,943,380	2,938,707	(2,004,673)
6000	Capital Outlay	451,429	451,429	2,651,602	2,200,173
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	5,456,409	5,456,409	5,590,309	133,900
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	5,456,409	5,456,409	5,590,309	133,900
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	3,805	3,805
	OTHER SOURCES	5,456,409	5,456,409	5,586,504	130,095
	<b>TOTAL REVENUES</b>	5,456,409	5,456,409	5,590,309	133,900
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

## FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: SEPTEMBER 10, 2025

FUND: Associated Student Body

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	3,187,579	3,096,187	3,500,733	404,546
5000	Services and Other Operating	0	91,040	91,799	759
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	3,187,579	3,187,227	3,592,532	405,305
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	3,187,579	3,187,227	3,592,532	405,305
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	3,856,138	3,855,786	3,362,872	(492,914)
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	3,856,138	3,855,786	3,362,872	(492,914)
	Beginning Fund Balance	3,221,856	2,942,053	2,942,053	0
	Change to Fund Balance	668,559	668,559	(229,660)	(898,219)
	Ending Fund Balance	3,890,415	3,610,612	2,712,393	(898,219)

## FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

SEPTEMBER 10, 2025

FUND: Defined Benefits

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	1,300,000	1,300,000	1,552,846	252,846
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	1,300,000	1,300,000	1,552,846	252,846
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	1,300,000	1,300,000	1,552,846	252,846
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,283,172	1,283,172	2,213,499	930,327
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	1,283,172	1,283,172	2,213,499	930,327
	Beginning Fund Balance	11,373,159	12,085,759	12,085,759	0
	Change to Fund Balance	(16,828)	(16,828)	660,653	677,481
	Ending Fund Balance	11,356,331	12,068,931	12,746,412	677,481

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: SEPTEMBER 10, 2025

FUND: Bond Interest and Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	56,500,855	56,500,855	80,884,727	24,383,872
	<b>TOTAL BEFORE INDIRECT</b>	56,500,855	56,500,855	80,884,727	24,383,872
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	56,500,855	56,500,855	80,884,727	24,383,872
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	833,249	833,249	848,027	14,778
	LOCAL REVENUES	48,973,874	48,973,874	75,804,413	26,830,539
	OTHER SOURCES	0	0	914,494	914,494
	<b>TOTAL REVENUES</b>	49,807,123	49,807,123	77,566,934	27,759,811
	Beginning Fund Balance	121,823,143	70,490,913	70,490,913	0
	Change to Fund Balance	(6,693,732)	(6,693,732)	(3,317,793)	3,375,939
	Ending Fund Balance	115,129,411	63,797,181	67,173,120	3,375,939



# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

SEPTEMBER 10, 2025

FUND: Health Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	617,409	592,838	689,681	96,843
3000	Employee Benefits	365,055	378,010	423,818	45,808
4000	Books and Supplies	16,842	15,291	0	(15,291)
5000	Services and Other Operating	200,978,243	208,547,537	254,749,356	46,201,819
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	3,000,000	1,000,000
	<b>TOTAL BEFORE INDIRECT</b>	203,977,549	211,533,676	258,862,855	47,329,179
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	203,977,549	211,533,676	258,862,855	47,329,179
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	226,258,845	225,994,941	245,824,900	19,829,959
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	226,258,845	225,994,941	245,824,900	19,829,959
	Beginning Fund Balance	125,647,454	116,760,497	116,760,497	0
	Change to Fund Balance	22,281,296	14,461,265	(13,037,955)	(27,499,220)
	Ending Fund Balance	147,928,750	131,221,762	103,722,542	(27,499,220)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: SEPTEMBER 10, 2025

FUND: Measure M-Series B

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	63,750	63,750
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	79,446,611	113,559,994	117,413,157	3,853,163
	<b>TOTAL BEFORE INDIRECT</b>	79,446,611	113,559,994	117,476,907	3,916,913
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	79,446,611	113,559,994	117,476,907	3,916,913
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	2,245,483	2,245,483	6,162,396	3,916,913
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	2,245,483	2,245,483	6,162,396	3,916,913
	Beginning Fund Balance	77,346,611	111,314,511	111,314,511	0
	Change to Fund Balance	(77,201,128)	(111,314,511)	(111,314,511)	0
	Ending Fund Balance	145,483	0	0	0

## FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: SEPTEMBER 10, 2025

FUND: Measure M -Series C

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	1,210,500	330,869	(879,631)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	6,848,299	6,848,299
	<b>TOTAL BEFORE INDIRECT</b>	0	1,210,500	7,179,168	5,968,668
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	0	1,210,500	7,179,168	5,968,668
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	60,000,000	60,000,000	0
	OTHER SOURCES	0	1,210,500	1,210,500	0
	<b>TOTAL REVENUES</b>	0	61,210,500	61,210,500	0
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	60,000,000	54,031,332	(5,968,668)
	Ending Fund Balance	0	60,000,000	54,031,332	(5,968,668)

FRESNO UNIFIED SCHOOL DISTRICT  
2024/25 Gann Limit Resolution 26-09

**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 26-09  
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION)  
OF THE GANN AMENDMENT )**

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

**WHEREAS**, the Fresno Unified School District must establish a revised Gann limit for the 2024/25 fiscal year and a projected Gann Limit for the 2025/26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024/25 and 2025/26 fiscal years are made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Governing Board does hereby declare that the appropriations in the Budget for the 2024/25 and 2025/26 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

**THE FOREGOING RESOLUTION** was adopted by the Governing Board of Fresno Unified School District of Fresno County, State of California on the 10<sup>th</sup> day of September 2025 by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

CERTIFIED AS A TRUE COPY:



Veva Islas, Clerk  
Board of Education



9/10/25  
Date