

HOLTVILLE UNIFIED SCHOOL DISTRICT

2024-25 Unaudited Actuals/ 2025-26 First Budget Revision Report

September 2025

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Within this packet the Holtville Unified School District presents its 2024-25 Unaudited Actuals Report, as well as its 2025-26 First Budget Revision. The purpose of this report is to provide the District's actual revenues and expenditures for the 2024-25 school year, adjusted for all known accruals. In addition, this report provides the first revision to the 2025-26 Budget projections, as it includes the information updated after the official signing of the State Budget, as well as the District's best estimates for the coming year with updated staffing information and funds carried into the new year. The following forms are included within the report for the Board's Review:

- Form CA: This form is the signed certification by the Clerk/Secretary of the Governing Board, confirming that 1) the report was prepared in accordance with Education Code Section 41010 concerning adherence to the definitions, instructions, and procedures published in the California School Accounting Manual, and 2) the Board approved the annual statement of receipts and expenditures on or before September 15th in accordance with Education Code Section 42100. In addition, the form provides a summary of a few critical data elements contained within the report (CEA, ESMOE, GANN, and ICR forms), which will be further explained below.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2024-25 Unaudited Actuals and the 2025-26 Budget projections. The Form is divided between the Unrestricted and Restricted sections of the General Fund and includes a column showing the variance between the two years ("% Diff Column). In addition, the form is broken into two sub-sections (by page), sorting expenditures in the first section by "Object" accounting codes (i.e. salaries, benefits, materials, etc.) and in the second section by "Function" accounting codes (i.e. instruction, administration, etc.). Each section is titled at the top of each page. This form concludes with a listing of Restricted program balances for actual data and budget projections.

- Form A: This sheet shows the District's average daily attendance (ADA) for 2024-25 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2025-26 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). In the past, the State allowed school districts to use the greater of either 1) current school year ADA, or 2) the ADA from the prior school year. However, due to the attendance issues experienced by schools after the COVID-19 pandemic, the State has now provided schools with the ability to utilize either current year ADA or an alternative calculation that involves three-year rolling averages, whichever is greatest. Due to the variables involved under this format, the District is utilizing the State's Fiscal Crisis and Management Assistance Team (FCMAT) ADA projections for HUSD, which have also been verified by ICOE and reviewed by the District. These totals are located in the "Funded ADA" column.

- LCFF Summary and LCFF Calculator Pages: These worksheets were developed by FCMAT and augmented by the ICOE External Business Department and the District's

Business office, utilizing the most current information provided by the State on LCFF funding rates and local ADA reports. These pages show how the LCFF is calculated and how it is broken down. The worksheet has been printed to illustrate columns for HUSD for the 2024-25 and 2025-26 fiscal years, along with two subsequent fiscal years. Future projections are estimates and are for planning purposes only. They will assist with Multi-Year Projections in subsequent reporting periods.

- Form CEA: This worksheet has been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures assigned to classroom compensation. The Current Expense Formula in this report only concerns the 2024-25 actuals data and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%. The worksheet in this report shows HUSD is in compliance.

- Form CAT: This form is a listing of all the District's Restricted categorical funds from the General Fund. The report, broken down by Federal, State, and Local unearned revenue grants, as well as Federal, State, and Local entitlement programs, shows the close-out data for each General Fund categorical program within HUSD's books. In the worksheet, one can view the revenue and expenditure data, along with any carryover amounts that have now been included within this report's 2025-26 Budget Revision.

- Form GANN: This form is a mandatory calculation required after the passage of Proposition 4 in the late 1970s, which amended the State Constitution. The purpose of the calculation is to set appropriations limits for California State agencies like school districts. Through the calculation, the State determines how much State Aid is counted toward the District's Gann Limit, and how much counts toward the State's own limit.

- Form PCRAF: This worksheet provides an allocation of any expenditure within the District's General Fund that was not charged to a specific accounting "Goal" in the financial system. For HUSD, the three expenditure areas include general school administration, plant maintenance and operations, and pupil transportation costs.

- Form PCR: This worksheet provides a breakdown of General Fund costs, broken down by educational program or instructional goal. Factored into the sheet are those expenses that were directly charged to that program, along with allocated costs using the PCRAF form and other central administration costs.

- Form ICR: This worksheet calculates an indirect cost percentage that may be charged to Restricted programs. The indirect cost is levied against these programs as a means of recovering district-level costs that are not directly charged to any one program. Examples of these costs are for district-level personnel that provide data processing, payroll and accounts payable functions, auditing and reporting of programs, as well as budget assistance.

- Form L: This form concerns the District's Lottery allocation for the 2024-25 fiscal year. From the sheet, one can see that the Lotto is divided into Unrestricted and Restricted portions. For HUSD, the Unrestricted portion is used to offset teacher salaries and benefits, while the Restricted portion is used for instructional materials, as is required by State law.

- Form ESMOE: This form replaces the NCMOE form from prior years. With the passage of the "Every Student Succeeds Act" at the Federal level, the "No Child Left Behind Act" has been replaced. However, similar to the NCLB requirements, the District is still mandated to demonstrate a Maintenance of Effort (MOE) of expenditure levels on a per pupil basis. From the worksheet, HUSD has met its MOE.

- Report SEMA and SEMB: These reports show the District's Special Education Maintenance of Effort (MOE) calculations for the actual and budget periods. As is required, the District must maintain a minimum level of Special Education funding from year-to-year, so this form compares actual expenditures made in Special Education from the prior year (or last year when MOE was passed), compared to the actual expenditures from the year-ended. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA, yet the MOE still must be met. This means that revenues can drop if overall enrollment declines, even if the Special Ed population remains the same or increases. HUSD has met its Special Ed MOE in 2024-25 and is projected to do so again in 2025-26.

- Form ASSET: This form provides a summary of the District's Capital Assets grouped by Land, Land Improvements, Buildings, Equipment, and Leased Assets. In addition, the form shows the increases in depreciation of each of the first three categories and amortization for leases in the 2024-25 fiscal year. This schedule will be audited independently and further detailed in the District's annual audit report.

- Form DEBT: The Debt form provides a summary of the District's Debt schedule, along with any increases in new debt and/or recognized debt premiums/discounts, along with decreases in debt. This form also provides liabilities that the District must recognize, including the District's share of the State's pension liability, as well as projected liability of "Other Post-Employment Benefits" for retirees and finally any accrued, but unused vacation balances of current employees. Similar to the Asset form discussed above, the Debt form will be audited and presented in further detail in the annual audit.

- Form SIAA: This form summarizes the Interfund activities for all of the District's funds for 2024-25. The form provides four sections that report actual activity between the District's funds, including: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Cashflow Statement: In the past, cash on hand was a major issue for school districts due to the State's own cash crunch. The statement included in this report provides an

estimated cashflow for the 2025-26 Budget year. As this report shows, cash on hand for HUSD appears to not be an immediate concern. This is in part to the very healthy reserves that HUSD has carried, along with healthy State Budgets that have not included substantial cash deferrals. HUSD will continue to keep a watchful eye on cash inflows and outflows to ensure that cash on hand is adequate to maintain daily operations.

- Forms 08 through 56: These forms summarize all other funds utilized by the school district (outside the General Fund), including: Student Activity (ASB) Special Revenue Fund# 08, Adult Education# 11, Cafeteria# 13, Building# 21, Capital Facilities# 25, State School Building# 30, Special Reserve Fund for Capital Outlay Projects# 40, Bond Interest/Redemption# 51, and Debt Service# 56. Summaries of each fund will be provided later in this report.

- Technical Review Checks Printout: These pages verify that the District's 2024-25 and 2025-26 data pass the technical requirements of the State's accounting software.

Background – Federal and State

As the Trump Administration continues to pursue an economic agenda centered around deregulation, the renewal of tax cuts from the first Trump presidency, and negotiation of international tariffs, it is difficult to fully assess the current trajectory of the US economy. While the Administration's actions have helped to slow inflation and reduce fuel prices for much of the country, some fear the economy is slowing. With the recent revelation that the Bureau of Labor and Statistics grossly overestimated the number of jobs created during the last year of the Biden Administration, the accuracy of economic data by our own government is now called into question. By over-inflating the job numbers by nearly one million in an election year, compounded with their overstatement of job figures by nearly 1.2 million during the period of 2023-24, the BLS has called into question whether or not the intense partisanship that has gripped the nation has simultaneously ruined the objectivity of our federal institutions. For now, it seems that all are waiting to see if the Fed will cut federal interest rates to spur the economy, and it seems only time will tell if the economy is truly slowing, or if it is merely hitting a lull as a result of a less-than-stellar economic performance by the previous Administration.

Here in California, the theme of reintegrity has also been a concern, as the supposed $97.5 billion surplus that Governor Newsom boasted about in 2022 was based on inaccurate revenue estimates, leading to the recognition of multibillion-dollar budget deficits. The State Legislature's own Budget Analyst, Gabe Petek, reported late last year that the State "has been in an extended slowdown for the better part of two years, characterized by a soft labor market and weak consumer spending". In addition, California still has the 3rd highest unemployment rate in the country at 5.3%.

For the time-being, these persistent problems in our State have not yet manifested as severe budget cuts, but one wonders if that day will soon arrive. For now, though, it appears that the close of 2024-25 will not further impact Education funding and previous budget projections will hold. For 2025-26, we appear to be on a trajectory for a better budget than the prior year, with modest increases in funding.

Underlying Factors and Assumptions within the State Budget

The following is a list of key factors were used in the creation of this report.

2024-25 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 1.07%
- 2024-25 *funded* ADA (including ICOE supp ADA) = 1,515.21(rolling average)
- 2024-25 *actual* ADA (including ICOE supp ADA) = 1,490.73 (from P-2 Report)
- HUSD CalPads Total Enrollment = 1,571 + 2 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,245 + 2 from ICOE Sp Ed programs

Other 2024-25 GF UR Factors:

- Mandated Cost Block Grant = $38.21/ADA (Grades K-8), $73.62/ADA (Grades 9-12)
- UR Lotto Projections = $195.37 per ADA

2025-26 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 2.30%
- 2025-26 projected funded ADA (including ICOE supp ADA) = 1,497.36 (3-year rolling average)
- HUSD CalPads Total Enrollment = 1,571 + 2 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,245 + 2 from ICOE Sp Ed programs

Other 2025-26 GF UR Factors:

- Mandated Cost Block Grant = $39.09/ADA (Grades K-8), $76.48/ADA (Grades 9-12)
- UR Lotto Projections = $190 per ADA

Background – Local

For Holtville Unified, the greatest concern continues to be student enrollment and attendance. Exiting the COVID crisis, attendance rates have been up and down. Initial enrollment counts for the 2025-26 school year are flat. The District will need to continue putting emphasis on ADA as it moves forward into 2025-26, utilizing strategies such as the State's new Attendance Recovery Program to encourage higher attendance rates for both the good of student education, and the stability of finances.

2024-25 Variances

The primary purpose of this report is to provide the actual closing figures for 2024-25. The following sections will provide these figures, as well as a look at the variances between them and the projections that were last reported in the Estimated Actuals Report from June.

2024-25 GF Unrestricted Variances

The following chart summarizes the differences between Actual 2024-25 GF UR Revenues presented in this report and the Estimated figures presented in June.

GF Unrestricted Revenues	2024-25 Est Actuals Report	2024-25 Unaudited Act Report	Variance	Explanation
LCFF State Aid	16,407,994	14,182,376	(2,225,618)	LCFF Revenues (State Aid + EPA + Prior Year Adj + Local Prop Taxes) as a whole closed - $15,700 below budget due to a prior year adjustment made by the State within their certification process. Due to changes in actual Education Protection Account tax collections, a significant variance between State Aid and EPA revenues occurred at the close of the books, causing a negative in State Aid and a positive variance in EPA. In addition, local property taxes were under budget as well, causing a shift as well within State Aid.
Education Protection Account	3,036,554	5,351,721	2,315,167	Education Protection Account Revenue actual receipts far exceeded earlier State estimates. The increase is offset by a decrease to State Aid as stated above. Again though, the overall LCFF calculation is only down by the amount of the prior year adjustment.
LCFF State Aid and EPA - PY	5,333	(10,411)	(15,744)	Prior Year adjustments were calculated during State level certifications, and determined to be lower than prior year calculations, resulting in a loss to HUSD LCFF revenues in the current year.
LCFF - Local Prop Taxes	3,851,435	3,761,886	(89,549)	Local property tax collections actuals were under budget, however, these losses are offset by an increase to State Aid revenues to align with the total LCFF calculation.
Federal Revenue	31,651	31,651	(0)	No variance over prior budget projection.

Other State Revenue (Non-LCFF)	404,963	412,594	7,631	A slight increase to Other State Revenue is projected in this report due to adjusted 4th quarter Lotto Unrestricted revenue projections and additional other actual receipts of small State grants.
Local Revenue	478,246	830,739	352,493	Local Revenues actuals were greater than budget, but mostly due to the FMV accounting entry (+$188,900), which adjusts cash balances as an accounting entry, but does not represent actual cash. Other variances in actual receipts were interest revenue (+$49,800), other local receipts such as tuition payments and CTA reimbursements (+$72,900), MAA unbudgeted receipts (+$14,000), cancelled warrants that will need to be reissued (+$6,400), and transportation billings (+$20,300), and library receipts (+$200).
Interfund Transfers In	-	-	-	No variance over prior budget projection.
UR Contributions to Restricted	(2,063,646)	(1,958,123)	105,524	Actual UR Contributions needed for Restricted programs decreased (a gain to GF UR) due to variances in needed contributions to Federal Sp Ed (-$8,200), State Sp Ed (+$80,600), Maintenance (+$33,200), and the CCGI grant (-$100).
Total GF UR Revenues	**22,152,530**	**22,602,433**	**449,903**	

The table below summarizes the changes to GF UR expenditures since the Estimated Actuals:

GF Unrestricted Expenditures	2024-25 Est Actuals Report	2024-25 Unaudited Act Report	Variance	Explanation
Certificated Salary Expense	9,869,236	9,817,206	(52,030)	Actual Certificated Bargaining Unit Salaries (Objects 1100/1200) were under budget (-$38,900) due to docks and transfers of portions of duties transferred to restricted sources, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) actuals were under budget (-$13,100) due to savings on unused hourly extra duty. Admin salaries saw no variance from budget to actuals.
Classified Salary Expense	3,062,629	3,023,420	(39,209)	Instructional aide salary expense was under budget (-$5,200). Support staff budgets were under budget (-$29,000) due to unused custodial subs and temp hours. Admin salaries had no variance. Clerical staff salary was over budget slightly (+$700) due to temporary office assistance. All other classified salaries were under budget (-$5,800) due to unused yard duty hours.
Employee Benefits	4,766,328	4,675,274	(91,054)	Payroll benefits, taxes, and actual health/welfare expenses were under budget due to the decreased salary expenses listed above.
Materials/Supplies	630,759	586,806	(43,952)	Materials/Supplies actual expense was under budget due to unused site budgets.
Travel/Professional Services	2,488,297	2,354,223	(134,074)	Travel/Conf/Prof Serv expenses were under budget, largely due to the re-coding of lease expense from object 5600 to objects 7438 and 7439, as well as unused site and department budgets.
Depreciable Assets/Improvements	314,914	279,966	(34,947)	Actual capital expenditures were under budget due to savings of unused expense from the Summer 2024 HVAC replacement project.
Transfers to ICOE (County Sp Ed)	58,976	58,975	(1)	A small rounding error explains the variance of ICOE transfers.

Indirect Cost Recovery	(307,802)	(285,280)	22,522	Indirect cost expense was under budget (a small loss to the GF UR bottom line) as the calculations are dependent upon the expenditures within individual Restricted programs. When Restricted expense decreases, so too does the amount of indirect cost.
Debt Service	29,144	100,725	71,581	Debt service actual expense was over budget due to the shift of expense from the 5000-object series for capital leases, as mentioned above.
Interfund Transfers - Out	1,660,000	2,180,291	520,291	An additional transfer to Fund 40 was budgeted due to additional anticipated Capital Facilities costs (Pine project).
Total GF UR Expenditures	**22,572,480**	**22,791,606**	**219,126**	

2024-25 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which contains the District's supplemental programs ("categorical" funds). This side of the Budget houses federal funds such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency, as well as the one-time Federal COVID stimulus funds. In addition, there are increasingly more State programs on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there are a few local grants on this side of the budget as well, including RDA Pass-through payments and County-led grants such as After School Education and Safety (ASES) and the Strong Workforce Program.

The following table illustrates the variances in GF Restricted Revenues since the last update.

GF Restricted Revenues	2024-25 Est Actuals Report	2024-25 Unaudited Act Report	Variance	Explanation
Federal Revenue	3,290,741	3,169,645	(121,096)	Federal Revenues were under budget due primarily to deferred revenues and adjusted awards that were not known until after the last budget update: adjusted Fed Sp Ed Accounts award info (-$17,400), Migrant unspent funds (-$10,400), Title I, II, III, IV deferred revenues (-$105,700), offset by additional C Perkins funds awarded by the consortium (+$12,500).

Other State Revenue	4,533,699	4,401,676	(132,022)	Other State Revenues were under budget due primarily to deferred revenues and adjusted awards that were not known until after the last budget update: adjusted Lotto, CCGI, LRBG, STRS on behalf, Literacy Assessment (-$1,600); deferred UPK and CTEIG funds (-$130,400).
Local Revenue	1,799,330	1,795,307	(4,024)	Other State Revenues were under budget due primarily to deferred revenues and adjusted awards that were not known until after the last budget update: adjusted CCGI consortium, Local grants/donations, Medi-Cal Reimb, and AB602 funds (+$26,600); deferred SWF (-$30,700).
UR Contributions to Restricted	2,063,646	1,958,123	(105,524)	Variances to Restricted programs as per GF UR section above.

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2024-25 Est Actuals Report	2024-25 Unaudited Act Report	Variance	Explanation
Certificated Salary Expense	3,824,969	3,760,324	(64,645)	Certificated Bargaining Unit Salaries (Objects 1100/1200) were under budget (-$35,800) due to unused vacancy. (Objects 1130/1230/1170/ 1270) are projected to increase (-$20,700) due to unused hourly extra duty. Admin salaries were under budget (-$4,100) due to unused Admin extra duty hours.
Classified Salary Expense	1,867,443	1,816,472	(50,971)	Instructional Aide Salaries were slightly over budget (+$8,300) due to after school program hour adjustments to instructional staff. Support salaries were under budget (-$40,400) due to unused ELOP support salaries (i.e. food service, transportation). Admin salaries saw no variance. Clerical staff under budget (-$18,800) due to shift of health clerk. Other Classified salaries (obj 2900) were under budget (-$100) due to Migrant work study unused hours.

Employee Benefits	3,096,942	3,009,352	(87,590)	Payroll benefits, taxes, and actual health/welfare expenses were under budget due to the decreased salary expenses listed above.
Materials/Supplies	1,270,640	935,852	(334,788)	Materials/Supplies actual expenses were under budget significantly and will be carried forward into the next fiscal year.
Travel/Professional Services	1,420,249	1,095,016	(325,233)	Prof Service actual expenses were under budget significantly and will be carried forward into the next fiscal year.
Depreciable Assets/Improvements	3,654,583	2,583,830	(1,070,754)	Depreciable Assets expenses were under budget due to pacing of projects. These funds will be carried forward into the next fiscal year.
Transfers to County	-	-	-	No variance over prior budget projection.
Indirect Cost Recovery	252,076	226,220	(25,856)	Indirect cost projections were under budget as noted in the UR section above.
Interfund Transfers Out	178,979	178,979	(0)	No variance over prior budget projection.
Total GF Restricted Expenditures	**15,565,882**	**13,606,044**	**(1,959,837)**	

The 2024-25 Bottom Line

2024-25 GF Revenue Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	14,182,376	-	14,182,376
Education Protection Account	5,351,721	-	5,351,721
LCFF State Aid - Prior Year	(10,411)	-	(10,411)
Local Property Taxes	3,761,886	-	3,761,886
Federal Revenue	31,651	3,169,645	3,201,296
Other State Revenue (Non-RL)	412,594	4,401,676	4,814,270
Local Revenue	830,739	1,795,307	2,626,046
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,958,123)	1,958,123	-
TOTAL REVENUES	**22,602,433**	**11,324,751**	**33,927,184**
2024-25 GF Expenditure Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	9,817,206	3,760,324	13,577,530
Classified Salary Expense	3,023,420	1,816,472	4,839,892
Employee Benefits	4,675,274	3,009,352	7,684,626
Materials/Supplies	586,806	935,852	1,522,658
Professional Services	2,354,223	1,095,016	3,449,239

Depreciable Assets/Improvements	279,966	2,583,830	2,863,796
Transfers to ICOE/IVROP	58,975	-	58,975
Indirect Cost Recovery	(285,280)	226,220	(59,060)
Debt Service	100,725	-	100,725
Interfund Transfers - Out	2,180,291	178,979	2,359,270
TOTAL EXPENSES	**22,791,606**	**13,606,044**	**36,397,650**
2024-25 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**(189,173)**	**(2,281,294)**	**(2,470,466)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,738,449**	**8,084,999**	**15,823,448**
JUNE 30 ENDING BALANCE	**7,549,276**	**5,803,705**	**13,352,982**

Of the GF UR ending balance:

- $25,000 = revolving cash account (approximately 0.07%)
- $189,753 = Prepaid Expense from the ELA and Science Textbook Adoptions (approximately 0.52%)
- $188,900 = Fair Market Adjustment to the Cash held in the County Treasury, a GASB requirement (approximately 0.52%)
- $1,091,930 = minimum 3% reserve level
- $6,053,694 = Reserve to be used for future capital improvements and/or to offset declining enrollment (approximately 16.63%)

To summarize the 2024-25 section above, HUSD's financials performed about as well as anticipated in prior budget reports. While there was a deficit, measures are being implemented to assist, but enrollment and attendance challenges are a factor in improving the District's finances. The GF UR side of the budget saw an increase over the Estimated Actuals projections (approximately +$231,000), however, the primary reason for this change is due to the accounting entry required by GASB to recognize the Fair Market Value of cash held in the treasury – this $188,900 added to the bottom line, but does not reflect actual cash receipts. Looking further into the deficit of the 2024-25 GF UR side of the ledger, it is also important to note that the District utilized several one-time sources (ESSER III, ELOG Paraprofessionals Grant, and Learning Recovery Emergency Block Grant) in 2024-25 to pay for ongoing salaries (approx. $1.9 million). Because of the significant savings generated by these programs was one-time in nature, the District transferred that savings into capital outlay Fund 40 in order to support one-time construction costs for needed facility upgrades. The hole left by the spending of these one-time monies on on-going salaries is currently being addressed in 2025-26 by a combination of new revenues, retirement savings, and attrition.

From the Restricted side of the GF, there are large carryover amounts into 2025-26, despite a large deficit recorded in 2024-25. This deficit was caused by the large expenditures in one-time COVID funds necessitated by the fact that those programs were sunsetting in 2024-25. Of important note is that the large carryover into 2025-26 mostly resides in two supplemental programs, the Expanded Learning Opportunities Program (ELOP) and the Community Schools Partnership Program (CCSPP).

2025-26 Variances

In addition to looking at the 2024-25 actual data, this report also examined variations between the 2025-26 July 1 Budget figures from June and the First Budget Revision projections in this report. Similar to the Actuals section above, the following sections provide variances for both the Unrestricted and Restricted portions of the General Fund 2025-26 Budget.

2025-26 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between the current 2025-26 General Fund projections and the July 1 Budget Adoption.

GF Unrestricted Revenues	2025-26 July 1 Budget	2025-26 1st Budget Revision	Variance	Explanation
LCFF State Aid	16,811,024	14,589,324	(2,221,700)	Overall, the LCFF calculation increases in the new budget by approximately $110,400, due to the increased TK add-on included in the Enacted Budget. However, due to updated projections on anticipated EPA tax revenues, State Aid decreases in this projection (along with local property taxes), but is offset by the EPA projection.
Education Protection Account	3,069,801	5,410,317	2,340,516	EPA increases in the budget year as per the State's initial projections.
LCFF State Aid - PY	-	-	-	No change over prior budget projection.
LCFF - Local Prop Taxes	3,553,633	3,545,223	(8,410)	Local property tax projections align to the annual taxes collected in 2024-25, which were slightly under projections.
Federal Revenue	-	-	-	No change over prior budget projection.
Other State Revenue (Non-LCFF)	415,472	385,190	(30,282)	Other State revenues decreased in the new projection, due to updated information in the Transportation Supplemental Add-On Grant (-$29,100), less Lotto downward adjustment to align with state projections (-$1,700), offset by a small gain to the MBG (+$500).
Local Revenue	365,800	365,800	-	No change over prior budget projection.
Interfund Transfers In	-	-	-	No change over prior budget projection.

UR Contributions to Restricted	(2,203,304)	(2,182,837)	20,467	GF UR Contributions to Restricted programs are expected to decrease over the prior projection (a gain to UR revenues), as Sp Ed accounts adjust with updated revenue, staff projections, and the cost of educating SH students in other district programs.
Total GF UR Revenues	**22,012,426**	**22,113,017**	**100,591**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2025-26 July 1 Budget	2025-26 1st Budget Revision	Variance	Explanation
Certificated Salary Expense	10,479,765	10,103,385	(376,380)	GF UR Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to decrease (-$285,600) due to lowered staffing replacement costs and position attrition due to enrollment. Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) are projected to increase (+$53,500) due to rising number of subs anticipated and additional stipends offered. Admin salaries are projected to decrease due to elimination of HS VP position (-$144,300).
Classified Salary Expense	3,543,523	3,608,718	65,195	Instructional Aide salary expense is projected to increase (+$62,400) to provide additional instructional aides, Support Staff expense is projected to increase slightly (+$2,600) to increase support for speech services, Admin salaries are projected to increase (+$75,500) with the new Athletic Director position, clerical staff expense is projected to decrease as health clerks have been moved to Medi-Cal Reimbursement funding (-$71,400), and all other classified salaries (-$3,800) are projected to decrease due to change in staff at the projects office.

Employee Benefits	5,280,783	5,156,150	(124,632)	Payroll benefits, taxes, and health/welfare are projected to decrease due to the changes mentioned above, along with health insurance shifts.
Materials/Supplies	581,606	596,656	15,050	Materials/Supplies expenses are projected to increase to provide a more accurate reflection of budgets needed to address price inflation and the needs of individual sites/departments.
Travel/Professional Services	2,535,292	2,604,763	69,471	Travel/Professional Services expenses are projected to increase to provide a more accurate reflection of budgets needed to address price inflation and the needs of individual sites/departments.
Depreciable Assets/Improvements	-	16,358	16,358	Capital Outlay expenses are projected to increase to reflect a one-time equipment purchase for the athletic program.
Transfers to ICOE (County Sp Ed)	60,058	60,058	-	No change over prior budget projection.
Indirect Cost Recovery	(250,259)	(417,459)	(167,200)	Indirect costs are projected to increase drastically in this report, due to the inclusion of carryover in the Restricted side of the budget.
Debt Service	29,144	29,144	-	No change over prior budget projection.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget projection.
Total GF UR Expenditures	**22,519,913**	**22,017,775**	**(502,138)**	

2025-26 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the inclusion of carryover funds from 2024-25 Actuals are now included in the 2025-26 projections.

GF Restricted Revenues	2025-26 July 1 Budget	2025-26 1st Budget Revision	Variance	Explanation
Federal Revenue	1,329,412	1,378,687	49,275	Federal Revenues are projected to increase due to the inclusion of prior year deferred revenues in Title I, II, and IV (+$72,100), offset by reductions in revenue projections for Sp Ed and Title III (-$22,800).

Other State Revenue	3,782,269	4,119,605	337,337	Other State Revenues are projected to increase due to deferred revenues in UPK (+$126,200), as well as adjustments in new/updated revenue projections in Lotto, ELOP, CTEIG, Sp Ed accounts, AMS, LREBG funds, CSESAP funds, and CCGI funds (+$211,100).
Local Revenue	1,316,712	1,562,563	245,851	Other Local Revenues are projected to increase due to deferred revenues in SWF (+$128,800), as well as adjustments in new/updated revenue projections in Sp Ed AB602 funds and other local grants (+$117,000).
UR Contributions to Restricted	2,203,304	2,182,837	(20,467)	Contributions to Restricted programs are expected to increase in the 2025-26 Budget over prior year, as detailed in the GF UR Contributions section above.
Total GF Restricted Revenues	**8,631,697**	**9,243,693**	**611,995**	

Similarly, on the expenditure side of the budget, addition of carryover and new funds yielded large increases.

GF Restricted Expenditures	2025-26 July 1 Budget	2025-26 1st Budget Revision	Variance	Explanation
Certificated Salary Expense	2,851,316	3,153,825	302,509	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to increase (+$276,500) due to new AMS teaching position vacancies and the addition of the HHS Dean position, Subs/Stipends/Extra duty are projected to increase as well (+$23,400) to account for updated projections on teacher extra duty for after school ELOP. Likewise, admin salaries (+$2,600) are projected to increase to account for increased hours during ELOP summer programs.

Classified Salary Expense	1,566,968	1,619,842	52,874	Instructional Aide salaries are projected to decrease (-$5,400) due to difference in budgeted vs. actual hired staff. Support staff is projected to increase (+$152,600) due to movement of nursing staff to LEA Medi-Cal Reimbursement Account and additional salary to ELOP, CSESAP. Supervisor staff is projected to decrease (-$22,600) due to new staff hire's actual placement. Clerical Staff is projected to decrease (-$7,100) due to movement of health clerk, and Other Classified Salary expense projects no change.
Employee Benefits	2,733,599	2,837,225	103,626	Payroll benefits, taxes, and health/welfare are projected to increase due to increases in salaries mentioned above.
Materials/Supplies	685,164	1,080,303	395,139	Materials/Supplies budgets are projected to increase greatly to account for inclusion of prior year carryover and additional grant funds.
Travel/Professional Services	927,219	1,350,481	423,262	Travel/Prof Services budgets are projected to increase greatly to account for inclusion of prior year carryover and additional grant funds.
Depreciable Assets/Improvements	516,790	1,658,949	1,142,159	Capital expenditures budgets are projected to increase greatly to account for inclusion of prior year carryover and additional grant funds.
Transfers to County	-	-	-	No change over prior budget projection.
Indirect Cost Recovery	193,428	344,944	151,515	Indirect costs are projected to increase due to the inclusion of deferred and carryover funds in the Restricted budget.
Interfund Transfers Out	180,000	180,000	-	No change over prior budget projection.
Total GF Restricted Expenditures	**9,654,485**	**12,225,568**	**2,571,084**	

The 2024-25 Bottom Line

The chart below summarizes the updated projected summary of 2024-25 First Budget Revision figures.

2025-26 GF Revenue Description	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	14,589,324	-	14,589,324
Education Protection Account	5,410,317	-	5,410,317
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,545,223	-	3,545,223
Federal Revenue	-	1,378,687	1,378,687
Other State Revenue (Non-RL)	385,190	4,119,605	4,504,795
Local Revenue	365,800	1,562,563	1,928,363
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(2,182,837)	2,182,837	-
TOTAL REVENUES	**22,113,017**	**9,243,693**	**31,356,709**
2025-26 GF Expenditure Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	10,103,385	3,153,825	13,257,210
Classified Salary Expense	3,608,718	1,619,842	5,228,560
Employee Benefits	5,156,150	2,837,225	7,993,376
Materials/Supplies	596,656	1,080,303	1,676,960
Professional Services	2,604,763	1,350,481	3,955,244
Depreciable Assets/Improvements	16,358	1,658,949	1,675,307
Transfers to ICOE/IVROP	60,058	-	60,058
Indirect Cost Recovery	(417,459)	344,944	(72,515)
Debt Service	29,144	-	29,144
Interfund Transfers - Out	260,000	180,000	440,000
TOTAL EXPENSES	**22,017,775**	**12,225,568**	**34,243,343**
2025-26 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**95,242**	**(2,981,875)**	**(2,886,634)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,549,276**	**5,803,705**	**13,352,982**
JUNE 30 ENDING BALANCE	**7,644,518**	**2,821,830**	**10,466,348**

Of the estimated ending balance:

- $25,000 = revolving cash account (approximately 0.07%)
- $151,802 = Prepaid Expense from the ELA and Science Textbook Adoptions (approximately 0.44%)
- $1,027,300 = minimum 3% reserve level
- $6,440,415 = Reserve to be used for future capital improvements and/or to offset declining enrollment (approximately 18.81%)

To summarize the 2025-26 section above, HUSD is projecting a small increase to the GF UR bottom line (+$95,200). This increase to the bottom line is due in large part to both the

retirement of several employees in the prior fiscal year, as well as to the efforts of the HUSD management team to mitigate some of the losses to one-time funding through sound fiscal budgeting. In addition, this budget does not yet recognize the addition of the one-time Student Support and Professional Development Discretionary Block Grant that was enacted with the signing of the State Budget. This grant will provide the District with an additional $465,500 **in one-time funding** for the 2025-26 school year and should be thought of as a band fix to further mitigate the difficult funding year experienced in 2024-25.

From the Restricted side of the GF, the large increase in Revenues and Expenditures were the result of carryover and deferred funds from the prior year. In particular, the ELOP and CCSSPP programs bring large revenues and expenditures such as additional positions and capital outlay, and for that reason the District is projecting a large deficit to the GF Restricted side of the Budget in 2025-26. With the exception of Special Education and Maintenance, the District will ensure that categorical programs such as these run within their budgets and do not represent long-term cost threats to the Unrestricted side of the Budget.

OTHER FUNDS

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund represents the combined Associated Student Body (ASB) accounts operated by the different school sites within the District. These funds are raised and expended by the different student site councils, and represent sales for fundraisers, donations, and expenditures of student trips and other student club supplies. The 2024-25 Unaudited Actuals ending balance is $203,189 and is projected at $195,783 in 2025-26.

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The regular Adult Ed program exists through a consortium funding model at a county level, and will service basic Adult Education High School Diploma and ESL programs. The 2024-25 Unaudited Actuals ending balance is $114,520. The 2025-26 Budget ending balance is projected to be $82,432.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The 2024-25 Unaudited Actuals ending balance is $2,433,206, a large increase over the prior year (roughly $409,000) due to additional grants and increased meal reimbursement rates from the State. The projected ending balance in the 2025-26 Budget is estimated at $1,665,107 in an effort to utilize the grants and increased revenues to improve kitchen equipment through one-time expenditures.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the Certificate of Participation (COP) issued by the District during the 2015-16 fiscal year, as well as the GO Bond proceeds from the 2018 election, series A, B, and C issuances. The 2024-25 Unaudited Actuals ending balance is $4,153,609, an overall decrease (roughly $466,525) due to capital expenditures on bond-related projects. The District is currently using these funds on capital facility projects, having completed the HMS Gymnasium project and now supplementing COVID mitigation projects, a new district-wide fire alarm system, and new kitchen facilities at HHS. These projects will continue into the 2025-26 school year, and are currently budgeted to spend down to $0 by 6/30/2026.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges were increased in accordance with Education Code and the State Allocation Board's biennial inflation adjustment to $5.17/square foot for residential construction and $0.84/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city and can be used to fund projects within the District to accommodate new growth in student enrollment. The District is currently utilizing these funds to assist in construction of all district projects mentioned in the building fund section earlier. The 2024-25 Unaudited Actuals ending balance is $428,259 and is budgeted to spend to $0 in 2025-26 to support the construction of the new TK/Kinder buildings.

STATE SCHOOL BUILDING LEASE-PURCHASE FUND

This fund represents project expenditures for Office of Public School Construction (OPSC) approved projects that have been funded by the State Allocation Board (SAB). The District applied and was awarded the Planning Grant for the TK/Kinder Expansion Program, with funding to build an additional six classrooms at Finley Elementary. The District is currently working with its architect to obtain Division of State Architect (DSA) approved plans and will then go to bid to check the viability of the project. The 2024-25 ending balance is $899,285 and is budgeted to be spent down to $0 in 2025-26.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS FUND

This is a fund that has not been utilized in the District for the past twenty years. However, due to all of the construction needs around the District, we feel it is important to apportion some funds in their own account in order to establish a source from which the District can draw match funds for future construction grants. The 2024-25 ending fund balance is $4,209,443 and is budgeted to close in 2025-26 at $0 to support the various projects that the District plans to finish by year-end.

THE BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is maintained within the District's financials, but is run by the Imperial County Tax Assessor's Office. This fund tracks property tax receipts related to the District's 2002 and 2018 voter-approved General Obligation Bonds, as well as the principal and interest payments made to bond holders. The Unaudited Actuals ending balance for 2024-25 is $790,204 and is currently budgeted to close at $548,300 in 2025-26. 2024-25 actual figures contained in this report were entered into the District's books utilizing information provided by the Imperial County Assessor's Office. 2025-26 information was derived from District estimates, based on prior year revenues and budget year expected bond principal and interest payments.

THE DEBT SERVICE FUND

The Debt Service Fund serves to issue payments for privately-placed debt that the District has issued. This debt includes a 2011-12 Qualified School Construction Bond (QSCB) issuance and a recently refunded 2015-16 Certificate of Participation (COP) issuance. Funds needed to pay down the debt are received from both District General Funds, as well as pass-through payments made to the District as a result of the dissolution of the City of Holtville Redevelopment Agency (as mandated by State law). The 2024-25 Unaudited Actuals ending balance is $628,389, while the projected ending balance for the 2025-26 Budget is $764,818.

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges brought on by economic uncertainty and rising inflation, State tax revenues are at high risk. In addition, increasing employment costs (particularly in the area of district contributions to employee retirement systems), enrollment concerns, and pressure from the State to increase "supplemental" funds while ignoring core costs, all put pressure on school district financials. To be compliant with County and State guidelines, the District must strive to maintain balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2024-25 Unaudited Actuals/ 2025-26 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 15, 2025

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Julie Duarte 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: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Dr. Todd Finnell Title: County Superintendent of Schools

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

For County Office of Education:	For School District:
Maribel Paez	John-Paul Wells
Name	Name
CBO, Business Services	Assistant Superintendent
Title	Title
760-312-6585	760-356-2974
Telephone	Telephone
maribel.paez@icoe.org	jpwells@husd.net
E-mail Address	E-mail Address

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	55.14%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$13,681,303.62
	Appropriations Subject to Limit	$13,681,303.62
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.96%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	23,285,572.34	0.00	23,285,572.34	23,544,864.00	0.00	23,544,864.00	1.1%
2) Federal Revenue		8100-8299	31,650.54	3,169,645.03	3,201,295.57	0.00	1,378,686.88	1,378,686.88	-56.9%
3) Other State Revenue		8300-8599	412,593.77	4,401,676.31	4,814,270.08	385,190.00	4,119,605.36	4,504,795.36	-6.4%
4) Other Local Revenue		8600-8799	830,739.09	1,795,306.76	2,626,045.85	365,800.00	1,562,563.18	1,928,363.18	-26.6%
5) TOTAL, REVENUES			24,560,555.74	9,366,628.10	33,927,183.84	24,295,854.00	7,060,855.42	31,356,709.42	-7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,817,205.80	3,760,323.97	13,577,529.77	10,103,385.16	3,153,824.73	13,257,209.89	-2.4%
2) Classified Salaries		2000-2999	3,023,419.79	1,816,471.74	4,839,891.53	3,608,718.31	1,619,841.60	5,228,559.91	8.0%
3) Employee Benefits		3000-3999	4,675,273.52	3,009,352.47	7,684,625.99	5,156,150.43	2,837,225.23	7,993,375.66	4.0%
4) Books and Supplies		4000-4999	586,806.46	935,852.02	1,522,658.48	596,656.44	1,080,303.34	1,676,959.78	10.1%
5) Services and Other Operating Expenditures		5000-5999	2,354,222.59	1,095,016.09	3,449,238.68	2,604,762.97	1,350,481.02	3,955,243.99	14.7%
6) Capital Outlay		6000-6999	279,966.40	2,583,829.76	2,863,796.16	16,358.00	1,658,948.69	1,675,306.69	-41.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	159,700.07	0.00	159,700.07	89,202.00	0.00	89,202.00	-44.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(285,279.94)	226,219.83	(59,060.11)	(417,458.53)	344,943.68	(72,514.85)	22.8%
9) TOTAL, EXPENDITURES			20,611,314.69	13,427,065.88	34,038,380.57	21,757,774.78	12,045,568.29	33,803,343.07	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,949,241.05	(4,060,437.78)	(111,196.73)	2,538,079.22	(4,984,712.87)	(2,446,633.65)	2,100.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,180,291.00	178,978.56	2,359,269.56	260,000.00	180,000.00	440,000.00	-81.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,958,122.74)	1,958,122.74	0.00	(2,182,837.44)	2,182,837.44	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,138,413.74)	1,779,144.18	(2,359,269.56)	(2,442,837.44)	2,002,837.44	(440,000.00)	-81.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(189,172.69)	(2,281,293.60)	(2,470,466.29)	95,241.78	(2,981,875.43)	(2,886,633.65)	16.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,738,449.09	8,084,998.96	15,823,448.05	7,549,276.40	5,803,705.36	13,352,981.76	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			7,738,449.09	8,084,998.96	15,823,448.05	7,549,276.40	5,803,705.36	13,352,981.76	-15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,738,449.09	8,084,998.96	15,823,448.05	7,549,276.40	5,803,705.36	13,352,981.76	-15.6%
2) Ending Balance, June 30 (E + F1e)			7,549,276.40	5,803,705.36	13,352,981.76	7,644,518.18	2,821,829.93	10,466,348.11	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	189,753.01	0.00	189,753.01	151,802.41	0.00	151,802.41	-20.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,803,705.36	5,803,705.36	0.00	2,821,829.93	2,821,829.93	-51.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,334,523.39	0.00	7,334,523.39	7,467,715.77	0.00	7,467,715.77	1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,116,801.94	2,453,437.71	13,570,239.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,220.42)	0.00	(23,220.42)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	134,436.16	1,950.03	136,386.19				
4) Due from Grantor Government		9290	90,662.05	4,383,663.24	4,474,325.29				
5) Due from Other Funds		9310	49,299.56	0.00	49,299.56				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	189,753.01	0.00	189,753.01				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,582,732.30	6,839,050.98	18,421,783.28				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,983,164.90	614,710.17	2,597,875.07				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,050,291.00	178,978.56	2,229,269.56				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	241,656.89	241,656.89				
6) TOTAL, LIABILITIES			4,033,455.90	1,035,345.62	5,068,801.52				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,549,276.40	5,803,705.36	13,352,981.76				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,182,376.00	0.00	14,182,376.00	14,589,324.00	0.00	14,589,324.00	2.9%
Education Protection Account State Aid - Current Year		8012	5,351,721.00	0.00	5,351,721.00	5,410,317.00	0.00	5,410,317.00	1.1%
State Aid - Prior Years		8019	(10,411.00)	0.00	(10,411.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	28,528.19	0.00	28,528.19	28,528.00	0.00	28,528.00	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	4,312,503.02	0.00	4,312,503.02	4,312,503.00	0.00	4,312,503.00	0.0%
Unsecured Roll Taxes		8042	487,628.07	0.00	487,628.07	487,628.00	0.00	487,628.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	53,852.65	0.00	53,852.65	53,853.00	0.00	53,853.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,318,740.00)	0.00	(1,318,740.00)	(1,318,740.00)	0.00	(1,318,740.00)	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	216,566.25	0.00	216,566.25	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	97.16	0.00	97.16	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,304,121.34	0.00	23,304,121.34	23,563,413.00	0.00	23,563,413.00	1.1%
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	(18,549.00)	0.00	(18,549.00)	(18,549.00)	0.00	(18,549.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,285,572.34	0.00	23,285,572.34	23,544,864.00	0.00	23,544,864.00	1.1%
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	225,253.32	225,253.32	0.00	225,253.32	225,253.32	0.0%
Special Education Discretionary Grants		8182	0.00	28,219.15	28,219.15	0.00	19,068.00	19,068.00	-32.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	31,650.54	0.00	31,650.54	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	228,284.35	228,284.35	0.00	242,956.00	242,956.00	6.4%
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		620,020.23	620,020.23		642,326.65	642,326.65	3.6%
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		76,757.58	76,757.58		87,624.68	87,624.68	14.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		4,929.00	4,929.00	New
Title III, English Learner Program	4203	8290		108,238.67	108,238.67		77,327.98	77,327.98	-28.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		89,278.35	89,278.35		56,515.25	56,515.25	-36.7%
Career and Technical Education	3500-3599	8290		38,319.87	38,319.87		22,686.00	22,686.00	-40.8%
All Other Federal Revenue	All Other	8290	0.00	1,755,273.51	1,755,273.51	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			31,650.54	3,169,645.03	3,201,295.57	0.00	1,378,686.88	1,378,686.88	-56.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	76,354.00	0.00	76,354.00	76,980.00	0.00	76,980.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	314,029.41	151,277.13	465,306.54	294,746.00	127,206.00	421,952.00	-9.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,688,040.00	1,688,040.00		1,680,754.00	1,680,754.00	-0.4%
After School Education and Safety (ASES)	6010	8590		210,629.18	210,629.18		210,629.18	210,629.18	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		126,472.02	126,472.02		98,886.31	98,886.31	-21.8%
Arts and Music in Schools (Prop 28)	6770	8590		263,930.00	263,930.00		298,316.00	298,316.00	13.0%
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	22,210.36	1,961,327.98	1,983,538.34	13,464.00	1,703,813.87	1,717,277.87	-13.4%
TOTAL, OTHER STATE REVENUE			412,593.77	4,401,676.31	4,814,270.08	385,190.00	4,119,605.36	4,504,795.36	-6.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	178,978.56	178,978.56	0.00	180,000.00	180,000.00	0.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	449,776.53	0.00	449,776.53	350,000.00	0.00	350,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	188,900.25	0.00	188,900.25	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	307,351.27	307,351.27	0.00	315,160.22	315,160.22	2.5%
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	97.17	0.00	97.17	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	191,965.14	351,573.97	543,539.11	15,800.00	110,000.00	125,800.00	-76.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		957,402.96	957,402.96		957,402.96	957,402.96	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			830,739.09	1,795,306.76	2,626,045.85	365,800.00	1,562,563.18	1,928,363.18	-26.6%
TOTAL, REVENUES			24,560,555.74	9,366,628.10	33,927,183.84	24,295,854.00	7,060,855.42	31,356,709.42	-7.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,504,678.28	2,037,345.27	10,542,023.55	8,014,968.04	2,231,954.38	10,246,922.42	-2.8%
Certificated Pupil Support Salaries		1200	86,340.16	1,478,522.70	1,564,862.86	1,010,670.90	669,238.81	1,679,909.71	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,029,945.36	244,456.00	1,274,401.36	881,504.22	252,631.54	1,134,135.76	-11.0%
Other Certificated Salaries		1900	196,242.00	0.00	196,242.00	196,242.00	0.00	196,242.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,817,205.80	3,760,323.97	13,577,529.77	10,103,385.16	3,153,824.73	13,257,209.89	-2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	337,268.48	1,077,606.85	1,414,875.33	764,744.83	771,073.86	1,535,818.69	8.5%
Classified Support Salaries		2200	1,478,356.98	271,718.01	1,750,074.99	1,531,752.49	517,671.82	2,049,424.31	17.1%
Classified Supervisors' and Administrators' Salaries		2300	270,647.16	263,711.28	534,358.44	346,099.17	248,362.52	594,461.69	11.2%
Clerical, Technical and Office Salaries		2400	679,124.97	134,694.11	813,819.08	679,489.78	15,502.40	694,992.18	-14.6%
Other Classified Salaries		2900	258,022.20	68,741.49	326,763.69	286,632.04	67,231.00	353,863.04	8.3%
TOTAL, CLASSIFIED SALARIES			3,023,419.79	1,816,471.74	4,839,891.53	3,608,718.31	1,619,841.60	5,228,559.91	8.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,756,130.03	1,698,267.27	3,454,397.30	1,843,187.75	1,625,608.49	3,468,796.24	0.4%
PERS		3201-3202	773,884.11	518,766.17	1,292,650.28	1,007,897.63	467,814.58	1,475,712.21	14.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	380,253.63	219,727.70	599,981.33	436,074.10	188,010.02	624,084.12	4.0%
Health and Welfare Benefits		3401-3402	1,551,161.27	483,658.76	2,034,820.03	1,629,512.41	473,775.79	2,103,288.20	3.4%
Unemployment Insurance		3501-3502	22,233.04	5,783.57	28,016.61	6,612.62	2,337.06	8,949.68	-68.1%
Workers' Compensation		3601-3602	141,241.61	61,153.68	202,395.29	135,379.43	47,076.83	182,456.26	-9.9%
OPEB, Allocated		3701-3702	50,369.83	21,995.32	72,365.15	97,486.49	32,602.46	130,088.95	79.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,675,273.52	3,009,352.47	7,684,625.99	5,156,150.43	2,837,225.23	7,993,375.66	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	77,717.45	138,264.31	215,981.76	85,000.00	203,328.33	288,328.33	33.5%
Materials and Supplies		4300	449,744.67	681,789.17	1,131,533.84	481,300.20	814,621.31	1,295,921.51	14.5%
Noncapitalized Equipment		4400	59,344.34	115,798.54	175,142.88	30,356.24	62,353.70	92,709.94	-47.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			586,806.46	935,852.02	1,522,658.48	596,656.44	1,080,303.34	1,676,959.78	10.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	73,012.74	156,854.03	229,866.77	89,925.56	153,377.49	243,303.05	5.8%
Dues and Memberships		5300	27,889.52	150.00	28,039.52	47,430.00	0.00	47,430.00	69.2%
Insurance		5400 - 5450	415,985.54	0.00	415,985.54	425,654.00	0.00	425,654.00	2.3%
Operations and Housekeeping Services		5500	765,752.21	3,200.00	768,952.21	741,000.00	0.00	741,000.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,471.96	108,011.84	134,483.80	182,864.00	137,138.00	320,002.00	137.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	978,135.98	826,800.22	1,804,936.20	1,043,069.41	1,059,965.53	2,103,034.94	16.5%
Communications		5900	66,974.64	0.00	66,974.64	74,820.00	0.00	74,820.00	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,354,222.59	1,095,016.09	3,449,238.68	2,604,762.97	1,350,481.02	3,955,243.99	14.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	231,632.60	2,085,187.66	2,316,820.26	0.00	1,658,948.69	1,658,948.69	-28.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	48,333.80	498,642.10	546,975.90	16,358.00	0.00	16,358.00	-97.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,966.40	2,583,829.76	2,863,796.16	16,358.00	1,658,948.69	1,675,306.69	-41.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	58,975.00	0.00	58,975.00	60,058.00	0.00	60,058.00	1.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,119.82	0.00	15,119.82	5,182.03	0.00	5,182.03	-65.7%
Other Debt Service - Principal		7439	85,605.25	0.00	85,605.25	23,961.97	0.00	23,961.97	-72.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,700.07	0.00	159,700.07	89,202.00	0.00	89,202.00	-44.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(226,219.83)	226,219.83	0.00	(344,943.68)	344,943.68	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(59,060.11)	0.00	(59,060.11)	(72,514.85)	0.00	(72,514.85)	22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(285,279.94)	226,219.83	(59,060.11)	(417,458.53)	344,943.68	(72,514.85)	22.8%
TOTAL, EXPENDITURES			20,611,314.69	13,427,065.88	34,038,380.57	21,757,774.78	12,045,568.29	33,803,343.07	-0.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,180,291.00	178,978.56	2,359,269.56	260,000.00	180,000.00	440,000.00	-81.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,180,291.00	178,978.56	2,359,269.56	260,000.00	180,000.00	440,000.00	-81.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,958,122.74)	1,958,122.74	0.00	(2,182,837.44)	2,182,837.44	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			(1,958,122.74)	1,958,122.74	0.00	(2,182,837.44)	2,182,837.44	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,138,413.74)	1,779,144.18	(2,359,269.56)	(2,442,837.44)	2,002,837.44	(440,000.00)	-81.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	23,285,572.34	0.00	23,285,572.34	23,544,864.00	0.00	23,544,864.00	1.1%
2) Federal Revenue		8100-8299	31,650.54	3,169,645.03	3,201,295.57	0.00	1,378,686.88	1,378,686.88	-56.9%
3) Other State Revenue		8300-8599	412,593.77	4,401,676.31	4,814,270.08	385,190.00	4,119,605.36	4,504,795.36	-6.4%
4) Other Local Revenue		8600-8799	830,739.09	1,795,306.76	2,626,045.85	365,800.00	1,562,563.18	1,928,363.18	-26.6%
5) TOTAL, REVENUES			24,560,555.74	9,366,628.10	33,927,183.84	24,295,854.00	7,060,855.42	31,356,709.42	-7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,003,567.52	6,144,527.98	18,148,095.50	12,122,473.26	6,523,629.46	18,646,102.72	2.7%
2) Instruction - Related Services	2000-2999		2,547,190.42	777,570.06	3,324,760.48	2,453,601.71	776,954.43	3,230,556.14	-2.8%
3) Pupil Services	3000-3999		1,014,935.44	2,737,144.25	3,752,079.69	2,432,993.71	1,380,118.61	3,813,112.32	1.6%
4) Ancillary Services	4000-4999		534,148.80	311,719.06	845,867.86	600,765.46	296,491.06	897,256.52	6.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,318,278.42	264,045.49	2,582,323.91	2,208,410.60	371,096.65	2,579,507.25	-0.1%
8) Plant Services	8000-8999		2,033,494.02	3,192,059.04	5,225,553.06	1,850,328.04	2,697,278.08	4,547,606.12	-13.0%
9) Other Outgo	9000-9999	Except 7600-7699	159,700.07	0.00	159,700.07	89,202.00	0.00	89,202.00	-44.1%
10) TOTAL, EXPENDITURES			20,611,314.69	13,427,065.88	34,038,380.57	21,757,774.78	12,045,568.29	33,803,343.07	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,949,241.05	(4,060,437.78)	(111,196.73)	2,538,079.22	(4,984,712.87)	(2,446,633.65)	2,100.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,180,291.00	178,978.56	2,359,269.56	260,000.00	180,000.00	440,000.00	-81.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,958,122.74)	1,958,122.74	0.00	(2,182,837.44)	2,182,837.44	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,138,413.74)	1,779,144.18	(2,359,269.56)	(2,442,837.44)	2,002,837.44	(440,000.00)	-81.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(189,172.69)	(2,281,293.60)	(2,470,466.29)	95,241.78	(2,981,875.43)	(2,886,633.65)	16.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,738,449.09	8,084,998.96	15,823,448.05	7,549,276.40	5,803,705.36	13,352,981.76	-15.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,738,449.09	8,084,998.96	15,823,448.05	7,549,276.40	5,803,705.36	13,352,981.76	-15.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,738,449.09	8,084,998.96	15,823,448.05	7,549,276.40	5,803,705.36	13,352,981.76	-15.6%
2) Ending Balance, June 30 (E + F1e)			7,549,276.40	5,803,705.36	13,352,981.76	7,644,518.18	2,821,829.93	10,466,348.11	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	189,753.01	0.00	189,753.01	151,802.41	0.00	151,802.41	-20.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,803,705.36	5,803,705.36	0.00	2,821,829.93	2,821,829.93	-51.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,334,523.39	0.00	7,334,523.39	7,467,715.77	0.00	7,467,715.77	1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,225,844.54	0.00
6266	Educator Effectiveness, FY 2021-22	43,503.77	0.00
6300	Lottery: Instructional Materials	13,044.34	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	3,611,834.41	2,688,479.56
6546	Mental Health-Related Services	18,601.01	0.00
6547	Special Education Early Intervention Preschool Grant	76,203.17	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	330,008.45	0.00
7399	LCFF Equity Multiplier	29,008.86	0.00
7412	A-G Access/Success Grant	66,488.40	0.00
7810	Other Restricted State	20,412.08	0.00
9010	Other Restricted Local	368,756.33	133,350.37
Total, Restricted Balance		5,803,705.36	2,821,829.93

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,486.95	1,485.26	1,511.43	1,486.95	1,486.95	1,493.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,486.95	1,485.26	1,511.43	1,486.95	1,486.95	1,493.58
5. District Funded County Program ADA						
a. County Community Schools	2.62	2.62	2.62	2.62	2.62	2.62
b. Special Education-Special Day Class	.39	.39	.39	.39	.39	.39
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.77	.77	.77	.77	.77	.77
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.78	3.78	3.78	3.78	3.78	3.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,490.73	1,489.04	1,515.21	1,490.73	1,490.73	1,497.36
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Holtville Unified (63149) - 24/25 Unaudited Actuals	8/14/2025			
	2024-25	**2025-26**	**2026-27**	**2027-28**
General Assumptions				
COLA & Augmentation	1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	1,573	1,573	1,573	1,573
Unduplicated Pupil Count (UPC)	1,247	1,247	1,247	1,247
Unduplicated Pupil Percentage (UPP)	81.09%	80.38%	79.28%	79.28%
Current Year LCFF Average Daily Attendance (ADA)	1,490.73	1,490.73	1,490.73	1,490.73
Funded LCFF ADA	1,515.21	1,497.36	1,497.74	1,490.73
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	$16,467,695	$16,634,404	$17,131,222	$17,621,834
Grade Span Adjustment	627,952	634,340	651,816	673,751
Adjusted Base Grant	$17,095,647	$17,268,744	$17,783,038	$18,295,585
Supplemental Grant	2,772,573	2,776,124	2,819,678	2,900,948
Concentration Grant	2,899,165	2,848,824	2,806,519	2,887,410
Total Base, Supplemental and Concentration Grant	$22,767,385	$22,893,692	$23,409,235	$24,083,943
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	386,871	395,769	407,721	421,665
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	141,727	255,403	263,095	272,076
Total Allowance and Add-On Amounts	$528,598	$651,172	$670,816	$693,741
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$23,295,983**	**$23,544,864**	**$24,080,051**	**$24,777,684**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 23,295,983**	**$ 23,544,864**	**$ 24,080,051**	**$ 24,777,684**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,375	$ 15,724	$ 16,078	$ 16,621
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	23,295,983	23,544,864	24,080,051	24,777,684
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *3,761,886*	$ *3,545,223*	$ *3,545,223*	$ *3,545,223*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 5,351,721	$ 5,410,317	$ 5,574,731	$ 5,737,790
Net State Aid *(excludes Additional State Aid)*	$ 14,182,376	$ 14,589,324	$ 14,960,097	$ 15,494,671
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 23,295,983**	**$ 23,544,864**	**$ 24,080,051**	**$ 24,777,684**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 14,182,376	$ 14,589,324	$ 14,960,097	$ 15,494,671
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 5,351,721	$ 5,410,317	$ 5,574,731	$ 5,737,790
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 5,333	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 3,780,435	$ 3,563,772	$ 3,563,772	$ 3,563,772
% Change	6.1526%	-5.7312%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(18,549)	(18,549)	(18,549)	(18,549)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 23,295,983	$ 23,544,864	$ 24,080,051	$ 24,777,684
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 23,295,983	$ 23,544,864	$ 24,080,051	$ 24,777,684
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 17,237,374	$ 17,524,147	$ 18,046,133	$ 18,567,661
Supplemental and Concentration Grant funding in the LCAP year	$ 5,671,738	$ 5,624,948	$ 5,626,197	$ 5,788,358
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 669,038	$ 657,421	$ 647,658	$ 666,326
Percentage to Increase or Improve Services	32.90%	32.10%	31.18%	31.17%

Holtville Unified (63149) - 24/25 Unaudited Actuals	v.26.2					PY1	v.26.2					8/14/2025	CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**							**2025-26**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		1.07%	0.00%	81.09%	81.09%			2.30%	0.00%	80.38%	80.38%		
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	440.84	$ 10,025	$ 1,043	$ 1,795	$ 1,877	$ 6,497,970	437.28	$ 10,256	$ 1,067	$ 1,820	$ 1,868	$ 6,564,114	
Grades 4-6	317.34	10,177		1,651	1,726	4,301,027	319.41	10,411		1,674	1,718	4,408,554	
Grades 7-8	224.89	10,478		1,699	1,777	3,138,168	221.28	10,719		1,723	1,768	3,144,499	
Grades 9-12	532.14	12,144	316	2,021	2,113	8,830,220	519.39	12,423	323	2,049	2,103	8,776,525	
Subtract Necessary Small School ADA and Funding	-	-	-	-		-	-	-	-	-		-	
Total Base, Supplemental, and Concentration Grant		$ 16,467,695	$ 627,952	$ 2,772,573	$ 2,899,165	$ 22,767,385		$ 16,634,404	$ 634,340	$ 2,776,124	$ 2,848,824	$ 22,893,692	
NSS Allowance		-				-		-				-	
TOTAL BASE	1,515.21	$ 16,467,695	$ 627,952	$ 2,772,573	$ 2,899,165	$ 22,767,385	1,497.36	$ 16,634,404	$ 634,340	$ 2,776,124	$ 2,848,824	$ 22,893,692	
ADD ONS:													
Targeted Instructional Improvement Block Grant						$ -						$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						386,871						395,769	
Small School District Bus Replacement Program (COLA added commencing 2023-24						-						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	46.06	TK Add-on rate	$ 3,077.00		141,727	TK ADA	46.06	TK Add-on rate	$ 5,545.00		255,403	
ECONOMIC RECOVERY TARGET PAYMENT						-						-	
LCFF Entitlement Before Adjustments						$ 23,295,983						$ 23,544,864	
Miscellaneous Adjustments						-						-	
ADJUSTED LCFF ENTITLEMENT						**$ 23,295,983**						**$ 23,544,864**	
Local Revenue (including RDA)						(3,761,886)						(3,545,223)	
Gross State Aid						**$ 19,534,097**						**$ 19,999,641**	
Education Protection Account Entitlement						(5,351,721)						(5,410,317)	
Net State Aid						**$ 14,182,376**						**$ 14,589,324**	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,515.21		$ 7,968,459			$ 5,258.98	1,497.36		$ 7,874,586	
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(3,761,886)						(3,545,223)	
Less Education Protection Account Entitlement						(5,351,721)						(5,410,317)	
Subtotal State Aid for Historical RL/Charter General BG						$ -						$ -	
Categorical Minimum State Aid						2,545,979						2,545,979	
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-	
Minimum State Aid Guarantee Before Proration Factor						**$ 2,545,979**						**$ 2,545,979**	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						**$ 2,545,979**						**$ 2,545,979**	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
State Aid Before Additional State Aid						**$ 14,182,376**						**$ 14,589,324**	
ADDITIONAL STATE AID						**$ -**						**$ -**	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 14,182,376**						**$ 14,589,324**	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choic						**$ 23,295,983**						**$ 23,544,864**	
Change Over Prior Year			-0.19%	(44,830)					1.07%	248,881			
LCFF Entitlement Per ADA (excluding Categorical MSA)						15,375						15,724	
Per-ADA Change Over Prior Year			0.79%	121					2.27%	349			
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*	
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase		2024-25				Increase		2025-26	
State Aid			-18.55%	(3,229,480)		$ 14,182,376			2.87%	406,948		$ 14,589,324	
Education Protection Account						5,351,721						5,410,317	
Property Taxes Net of In-Lieu Transfers			5.75%	204,686		3,761,886			-5.76%	(216,663)		3,545,223	
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-12.96%	(3,024,794)		**$ 23,295,983**			0.82%	190,285		**$ 23,544,864**	

Holtville Unified (63149) - 24/25 Unaudited Actuals	v.26.2					CY1	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2026-27**						**2027-28**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.02%	0.00%	79.28%	79.28%			3.42%	0.00%	79.28%	79.28%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	437.13	$ 10,566	$ 1,099	$ 1,850	$ 1,841	$ 6,712,381	439.72	$ 10,927	$ 1,136	$ 1,913	$ 1,904	$ 6,982,530
Grades 4-6	324.52	10,725		1,701	1,693	4,581,630	321.68	11,092		1,759	1,751	4,696,943
Grades 7-8	221.34	11,043		1,751	1,743	3,217,572	222.85	11,421		1,811	1,802	3,350,411
Grades 9-12	514.75	12,798	333	2,082	2,072	8,897,652	506.48	13,236	344	2,153	2,143	9,054,059
Subtract Necessary Small School ADA and Funding	-	-	-	-		-	-	-	-	-		-
Total Base, Supplemental, and Concentration Grant		$ 17,131,222	$ 651,816	$ 2,819,678	$ 2,806,519	$ 23,409,235		$ 17,621,834	$ 673,751	$ 2,900,948	$ 2,887,410	$ 24,083,943
NSS Allowance		-				-		-				-
TOTAL BASE	1,497.74	$ 17,131,222	$ 651,816	$ 2,819,678	$ 2,806,519	$ 23,409,235	1,490.73	$ 17,621,834	$ 673,751	$ 2,900,948	$ 2,887,410	$ 24,083,943
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						407,721						421,665
Small School District Bus Replacement Program (COLA added commencing 2023-24						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	46.06	TK Add-on rate	$ 5,712.00		263,095	TK ADA	46.06	TK Add-on rate	$ 5,907.00		272,076
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 24,080,051						$ 24,777,684
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 24,080,051**						**$ 24,777,684**
Local Revenue (including RDA)						(3,545,223)						(3,545,223)
Gross State Aid						**$ 20,534,828**						**$ 21,232,461**
Education Protection Account Entitlement						(5,574,731)						(5,737,790)
Net State Aid						**$ 14,960,097**						**$ 15,494,671**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2026-27 ADA		N/A			12-13 Rate	2027-28 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,497.74		$ 7,876,585			$ 5,258.98	1,490.73		$ 7,839,719
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,545,223)						(3,545,223)
Less Education Protection Account Entitlement						(5,574,731)						(5,737,790)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 2,545,979**						**$ 2,545,979**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 2,545,979**						**$ 2,545,979**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 14,960,097**						**$ 15,494,671**
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 14,960,097**						**$ 15,494,671**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choic						**$ 24,080,051**						**$ 24,777,684**
Change Over Prior Year			2.27%	535,187					2.90%	697,633		
LCFF Entitlement Per ADA (excluding Categorical MSA)						16,078						16,621
Per-ADA Change Over Prior Year			2.25%	354					3.38%	543		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2026-27				Increase		2027-28
State Aid			2.54%	370,773		$ 14,960,097			3.57%	534,574		$ 15,494,671
Education Protection Account						5,574,731						5,737,790
Property Taxes Net of In-Lieu Transfers			0.00%	-		3,545,223			0.00%	-		3,545,223
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.57%	370,773		**$ 24,080,051**			2.22%	534,574		**$ 24,777,684**

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	13,577,529.77	301	187,485.25	303	13,390,044.52	305	257,325.00	268,581.50	307	13,121,463.02	309
2000 - Classified Salaries	4,839,891.53	311	151,068.31	313	4,688,823.22	315	595,973.47	657,369.12	317	4,031,454.10	319
3000 - Employee Benefits	7,684,625.99	321	170,553.81	323	7,514,072.18	325	310,656.44	337,429.07	327	7,176,643.11	329
4000 - Books, Supplies Equip Replace. (6500)	1,522,658.48	331	98,645.58	333	1,424,012.90	335	315,334.04	426,812.54	337	997,200.36	339
5000 - Services. . . & 7300 - Indirect Costs	3,390,178.57	341	43,685.92	343	3,346,492.65	345	(28,761.32)	6,143.11	347	3,340,349.54	349
				TOTAL	30,363,445.47	365			TOTAL	28,667,110.13	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	10,259,712.83	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,269,107.21	380
3. STRS.	3101 & 3102	2,618,747.77	382
4. PERS.	3201 & 3202	404,779.30	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	287,222.75	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,062,278.08	385
7. Unemployment Insurance.	3501 & 3502	18,008.72	390
8. Workers' Compensation Insurance.	3601 & 3602	128,684.08	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		16,048,540.74	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		228,005.15	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		184,300.80	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		12,291.41	396
14. TOTAL SALARIES AND BENEFITS.		15,808,244.18	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.		55.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.14%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	28,667,110.13
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Items listed in Column 4b represent other resources that are not part of the SACS extracted list, but represent grants that were awarded with express expenditure provisions that do not include long-term employment of instructional staff.

The expenditures in Column 4b are from the following funding sources: LEA Medi-Cal Reimbursement funds, the Border Region Talent Pipeline Collaborative, and other local donations made to the District for items such as a) increasing green spaces,

enhancing the District's agricultural program, and donations to support student athletes with additional materials/equipment.

2023-24 General Fund CAT Form
Holtville Unified School District

	Program Name	Title I, Low Income	Migrant Ed (Regular)	Migrant Ed (Work Study)	Migrant Ed (Spch/Debate)	Migrant Ed (PAC)	Migrant Ed (Health)	Migrant Ed (School Read)	Migrant Ed (Summer 2024)	Migrant Ed (Summer 2025)	ESSA: School Improvement	ESSER III Fund
	Federal Catalog Number	84.01	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.011	84.010	84.425
	Resource Code	3010	3060	3060	3060	3060	3060	3060	3061	3061	3182	3213
	Revenue Object	8290	8285	8285	8285	8285	8285	8285	8285	8285	8290	8290
	Local Description	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	CDE Web	CDE Web
	AWARD											
1	Prior Year Carryover	88,356.88	-	-	-	-	-	-	-	-	39,960.97	1,729,706.84
2a	Current Year Award	605,815.00	44,753.00	14,882.00	18,479.00	1,997.00	83,145.00	8,329.00	12,342.00	54,746.00	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	605,815.00	44,753.00	14,882.00	18,479.00	1,997.00	83,145.00	8,329.00	12,342.00	54,746.00	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	694,171.88	44,753.00	14,882.00	18,479.00	1,997.00	83,145.00	8,329.00	12,342.00	54,746.00	39,960.97	1,729,706.84
	REVENUES											
5	Revenue Deferred from Prior Year	15,662.65	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	635,411.00	84,028.58	14,709.71	14,852.98	1,945.93	82,100.18	7,924.93	12,341.20	52,812.95	31,125.97	1,729,706.84
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	651,073.65	84,028.58	14,709.71	14,852.98	1,945.93	82,100.18	7,924.93	12,341.20	52,812.95	31,125.97	1,729,706.84
	EXPENDITURES											
9	Donor-Authorized Expenditures	620,020.23	41,596.47	14,709.71	14,852.98	1,945.93	82,100.18	7,924.93	12,341.20	52,812.95	39,960.97	1,729,706.84
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	620,020.23	41,596.47	14,709.71	14,852.98	1,945.93	82,100.18	7,924.93	12,341.20	52,812.95	39,960.97	1,729,706.84
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	31,053.42	42,432.11	-	-	-	-	-	-	-	(8,835.00)	-
a)	Deferred Revenue	31,053.42	-	-	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	42,432.11	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	-	-	-	-	-	-	-	-	8,835.00	-
14	Unused Grant Award Calculation (line 4 minus line 9)	74,151.65	3,156.53	172.29	3,626.02	51.07	1,044.82	404.07	0.80	1,933.05	-	-
15	If Carryover is allowed enter line 14 amt here	74,151.65	-	-	-	-	-	-	-	-	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	620,020.23	41,596.47	14,709.71	14,852.98	1,945.93	82,100.18	7,924.93	12,341.20	52,812.95	39,960.97	1,729,706.84

2023-24 General Fund CAT Form
Holtville Unified School District

	Program Name	Fed ELO Grant ESSER III St Res	Fed ELO Grant ESSER III St Res	Special Ed IDEA	Sp Ed IDEA Priv Sch ISPs	Special Ed IDEA Mental Health	Carl Perkins Vocational Ed	Title IIA, Staff Development	Title IV, Student Support	Title III, LEP	ASES (Finley)	ASES (HMS)
	Federal Catalog Number	84.425	84.425	84.027	84.027	84.027A	84.048	84.367	84.424	84.365	N/A	N/A
	Resource Code	3218	3219	3310	3311	3327	3550	4035	4127	4203	6010	6010
	Revenue Object	8290	8290	8181	8181	8182	8290	8290	8290	8290	8590	8677
	Local Description	CDE Web	CDE Web	ICSELPA	ICSELPA	ICSELPA	IVROP Award	CDE Web	CDE Web	CDE Web	CDE Web	ICOE Award
	AWARD											
1	Prior Year Carryover	9,128.81	16,437.86	-	-	18,971.00	-	27,266.26	11,721.63	20,878.65	-	27,842.37
2a	Current Year Award	-	-	225,253.32	-	19,068.00	25,869.00	70,541.00	50,310.00	93,450.00	210,629.18	186,345.20
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	
2c	Other Adjustments	-	-	(1,493.19)	1,493.19	-	12,450.87	-	-	-	-	
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	-	-	223,760.13	1,493.19	19,068.00	38,319.87	70,541.00	50,310.00	93,450.00	210,629.18	186,345.20
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	
4	Total Available Award (sum lines 1, 2d, & 3)	9,128.81	16,437.86	223,760.13	1,493.19	38,039.00	38,319.87	97,807.26	62,031.63	114,328.65	210,629.18	214,187.57
	REVENUES											
5	Revenue Deferred from Prior Year	9,128.81	16,437.86	-	-	-	-	5,441.11	10,822.63	-	-	3,852.00
6	Cash Received in Current Year	-	-	(1,493.19)	1,493.19	-	20,017.29	67,115.00	40,609.00	113,189.92	(2,800.49)	234,325.94
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	9,128.81	16,437.86	(1,493.19)	1,493.19	-	20,017.29	72,556.11	51,431.63	113,189.92	(2,800.49)	238,177.94
	EXPENDITURES											
9	Donor-Authorized Expenditures	9,128.81	16,437.86	223,760.13	1,493.19	28,219.15	38,319.87	76,757.58	49,317.38	108,238.67	210,629.18	214,187.57
10	Non Donor-Authorized Expenditures	-	-	282,526.99	-	-	-	-	-	-	-	
11	Total Expenditures (sum line 9 & 10)	9,128.81	16,437.86	506,287.12	1,493.19	28,219.15	38,319.87	76,757.58	49,317.38	108,238.67	210,629.18	214,187.57
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	-	(225,253.32)	-	(28,219.15)	(18,302.58)	(4,201.47)	2,114.25	4,951.25	(213,429.67)	23,990.37
a)	Deferred Revenue	-	-	-	-	-	-	-	2,114.25	4,951.25	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	23,990.37
c)	Accounts Receivable	-	-	225,253.32	-	28,219.15	18,302.58	4,201.47	-	-	213,429.67	-
14	Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	9,819.85	-	21,049.68	12,714.25	6,089.98	-	-
15	If Carryover is allowed enter line 14 amt here	-	-	-	-	9,819.85	-	21,049.68	12,714.25	6,089.98	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,128.81	16,437.86	223,760.13	1,493.19	28,219.15	38,319.87	76,757.58	49,317.38	108,238.67	210,629.18	214,187.57

2023-24 General Fund CAT Form
Holtville Unified School District

	Program Name	Univ PreK Planning Grant	CTE Incentive Grant	SWF (Pine/HMS) Round 5	SWF (Pine/HMS) Round 6	SWF (Pine/HMS) Round 7	SWF (HHS) Round 5	SWF (HHS) Round 6	SWF (HHS) Round 7	Ad Voc Ed Incentive Grnt	STRS On-Behalf	Regional K16 Ed Collab SubGrant
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	6053	6387	6388	6388	6388	6388	6388	6388	7010	7690	7810-9810-Yr0
	Revenue Object	8590	8590	8677	8677	8677	8677	8677	8677	8590	8590	8677
	Local Description	CDE Web	CDE Web	IVROP Award	IVROP Award	IVROP Award	IVROP Award	IVROP Award	IVROP Award	CDE Award	Auditor Calcs	ICOE SubGrant
	AWARD											
1	Prior Year Carryover	157,995.54	-	10,800.00	12,320.00	-	25,973.72	71,240.00	-	1,847.51	-	3,000.00
2a	Current Year Award	-	145,217.00	-	-	24,377.00	-	-	87,861.00	33,690.14	1,087,830.00	500.00
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	-	145,217.00	-	-	24,377.00	-	-	87,861.00	33,690.14	1,087,830.00	500.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	157,995.54	145,217.00	10,800.00	12,320.00	24,377.00	25,973.72	71,240.00	87,861.00	35,537.65	1,087,830.00	3,500.00
	REVENUES											
5	Revenue Deferred from Prior Year	157,995.54	-	-	-	-	4,601.72	49,868.00	-	1,847.51	-	3,000.00
6	Cash Received in Current Year	-	-	7,560.00	8,624.00	17,064.00	-	-	51,638.00	33,690.14	1,087,830.00	500.00
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	157,995.54	-	7,560.00	8,624.00	17,064.00	4,601.72	49,868.00	51,638.00	35,537.65	1,087,830.00	3,500.00
	EXPENDITURES											
9	Donor-Authorized Expenditures	31,783.57	126,472.02	10,800.00	-	-	25,973.72	52,889.98	-	35,537.65	1,087,830.00	3,500.00
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	104.87
11	Total Expenditures (sum line 9 & 10)	31,783.57	126,472.02	10,800.00	-	-	25,973.72	52,889.98	-	35,537.65	1,087,830.00	3,604.87
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	126,211.97	(126,472.02)	(3,240.00)	8,624.00	17,064.00	(21,372.00)	(3,021.98)	51,638.00	-	-	-
a)	Deferred Revenue	126,211.97	-	-	8,624.00	17,064.00	-	-	51,638.00	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	-	126,472.02	3,240.00	-	-	21,372.00	3,021.98	-	-	-	-
14	Unused Grant Award Calculation (line 4 minus line 9)	126,211.97	18,744.98	-	12,320.00	24,377.00	-	18,350.02	87,861.00	-	-	-
15	If Carryover is allowed enter line 14 amt here	126,211.97	18,744.98	-	12,320.00	24,377.00	-	18,350.02	87,861.00	-	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,783.57	126,472.02	10,800.00	-	-	25,973.72	52,889.98	-	35,537.65	1,087,830.00	3,500.00

2023-24 General Fund CAT Form
Holtville Unified School District

	Program Name	Regional K16 Ed Collab Planning										
	Federal Catalog Number	N/A										
	Resource Code	7810-9810-Yr2										
	Revenue Object	8590										
	Local Description	CCGI Grant Ltr										
	AWARD											
1	Prior Year Carryover	-	-	-	-	-	-	-	-	-	-	-
2a	Current Year Award	60,000.00	-	-	-	-	-	-	-	-	-	-
2b	Transferability (NCLB)	-	-	-	-	-	-	-	-	-	-	-
2c	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2d	Adjust Current Year Award (sum lines 2a, 2b, 2c)	60,000.00	-	-	-	-	-	-	-	-	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2d, & 3)	60,000.00	-	-	-	-	-	-	-	-	-	-
	REVENUES											
5	Revenue Deferred from Prior Year	-	-	-	-	-	-	-	-	-	-	-
6	Cash Received in Current Year	19,413.25	-	-	-	-	-	-	-	-	-	-
7	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8	Total Available (sum lines 5, 6, & 7)	19,413.25	-	-	-	-	-	-	-	-	-	-
	EXPENDITURES											
9	Donor-Authorized Expenditures	41,781.61	-	-	-	-	-	-	-	-	-	-
10	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11	Total Expenditures (sum line 9 & 10)	41,781.61	-	-	-	-	-	-	-	-	-	-
12	Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
13	Calculation of Def Rev or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(22,368.36)	-	-	-	-	-	-	-	-	-	-
a)	Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
b)	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
c)	Accounts Receivable	22,368.36	-	-	-	-	-	-	-	-	-	-
14	Unused Grant Award Calculation (line 4 minus line 9)	18,218.39	-	-	-	-	-	-	-	-	-	-
15	If Carryover is allowed enter line 14 amt here	-	-	-	-	-	-	-	-	-	-	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,781.61	-	-	-	-	-	-	-	-	-	-

2023-24 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Expand Learn Opp Program	Educator Effectiveness	Restricted Lotto (Inst Materials)	CA Comm Sch Partnership Program	Sp Ed - State AB602	Sp Ed - State Mental Hlth	Sp Ed - Early Intervent PS	Arts and Music in Schools (AMS)	LCFF Equity Multiplier	A-G Access/ Success Grant	A-G Learn Loss Mitig Grant
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	2600	6266	6300	6332	6500	6546	6547	6770	7399	7412	7413
	Revenue Object	8590	8590	8560	8590	8792	8590	8590	8590	8590	8590	8590
	Local Description	CDE Fund Exhib	Carryover	SSC and SCO	CDE Web	ICSELPA	ICSELPA	ICSELPA	CDE Web	CDE Web	CDE Award	CDE Award
	AWARD											
1	Prior Year Restricted Ending Balance	1,089,798.22	172,524.80	28,729.19	3,918,729.17	-	6,646.07	104,116.95	272,171.00	50,000.00	131,585.69	101.81
2a	Current Year Award	1,688,040.00	-	151,277.13	356,500.00	957,402.96	123,884.00	59,255.00	263,930.00	50,535.00	-	-
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	1,688,040.00	-	151,277.13	356,500.00	957,402.96	123,884.00	59,255.00	263,930.00	50,535.00	-	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	2,777,838.22	172,524.80	180,006.32	4,275,229.17	957,402.96	130,530.07	163,371.95	536,101.00	100,535.00	131,585.69	101.81
	REVENUES											
5	Cash Received in Current Year	1,536,116.00	-	89,815.32	(2,882,500.00)	870,579.96	112,936.00	53,653.00	240,133.00	40,428.00	-	-
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	151,924.00	-	61,461.81	3,239,000.00	86,823.00	10,948.00	5,602.00	23,797.00	10,107.00	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	151,924.00	-	61,461.81	3,239,000.00	86,823.00	10,948.00	5,602.00	23,797.00	10,107.00	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	1,688,040.00	-	151,277.13	356,500.00	957,402.96	123,884.00	59,255.00	263,930.00	50,535.00	-	-
	EXPENDITURES											
10	Donor-Authorized Expenditures	1,551,993.68	129,021.03	166,961.98	663,394.76	957,402.96	111,929.06	87,168.78	206,092.55	71,526.14	65,097.29	101.81
11	Non Donor-Authorized Expenditures	-	-	-	-	737,745.73	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	1,551,993.68	129,021.03	166,961.98	663,394.76	1,695,148.69	111,929.06	87,168.78	206,092.55	71,526.14	65,097.29	101.81
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	1,225,844.54	43,503.77	13,044.34	3,611,834.41	-	18,601.01	76,203.17	330,008.45	29,008.86	66,488.40	-

2023-24 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	ELO Grant	ELO Grant (Paraprof)	Learning Recovery	School Bus Grant (CEC) #4	School Bus Grant (CEC) #5	CEC Energize Grant	Ethnic Studies Block Grant	Literacy Screenings	Ongoing & Routine Maint	SISC WC Safety (Dept 3601)	IID Zero Emmissions (Dept 8527)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	7425	7426	7435	7810 dept 3600	7810 dept 3600	7810 dept 8540	7810 dept 9000	7834	8150	9010	9010
	Revenue Object	8590	8590	8590	8590	8590	8590	8590	8590	8980	8699	8699
	Local Description	CDE Award	CDE Award	ICOE CBO Slide	CEC Grnt Contrct	CEC Grnt Contrct	CEC Grant Letter	CDE Web	GF UR Contrib	GF UR Contrib	SISC Credits	IID Grant
	AWARD											
1	Prior Year Restricted Ending Balance	74,235.51	4,393.11	1,723,502.75	165,000.00	-	19,123.73	13,702.08	-	-	-	43,005.60
2a	Current Year Award	-	-	-	-	165,000.00	61.15	-	6,710.00	-	1,213.29	-
2b	Other Adjustments	-	-	2,450.00	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	-	-	2,450.00	-	165,000.00	61.15	-	6,710.00	-	1,213.29	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	74,235.51	4,393.11	1,725,952.75	165,000.00	165,000.00	19,184.88	13,702.08	6,710.00	-	1,213.29	43,005.60
	REVENUES											
5	Cash Received in Current Year	-	-	2,450.00	-	165,000.00	(19,123.73)	-	6,710.00	-	-	-
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	19,184.88	-	-	-	1,213.29	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	19,184.88	-	-	-	1,213.29	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	-	-	2,450.00	-	165,000.00	61.15	-	6,710.00	-	1,213.29	-
	EXPENDITURES											
10	Donor-Authorized Expenditures	74,235.51	4,393.11	1,725,952.75	165,000.00	165,000.00	19,184.88	-	-	-	1,213.29	43,005.60
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	937,745.15	-	-
12	Total Expenditures (line 10 plus line 11)	74,235.51	4,393.11	1,725,952.75	165,000.00	165,000.00	19,184.88	-	-	937,745.15	1,213.29	43,005.60
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	-	-	-	-	-	-	13,702.08	6,710.00	-	-	-

2023-24 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	GATE Theater (Dept 2497)	Pine Tech Acct (PY 1)	Pine Library Donation	HMS Flag FB Tournament	HMS Scoreboard Fd (Dept 8526)	HHS Robotics Yr 0 (Dept 9000)	HHS Robotics Yr 2 (Dept 9000)	HHS EcoChallnge (Dept 9001)	HHS Ag Donation Acct (Dept 9xxx)	Baseball (Dept 2497)	Cheerleading (Dept 2497)
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Resource Code	9010-1435	9010-9107	9010-9103	9010-2497	9010-8500	9010-1545	9010-1545	9010-1545	9010-3801	9010-1310	9010-1311
	Revenue Object	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	Local Description	Local Donations	ipad recycling	Rotary Donation	Entry Fees	Donations	IID Donation	IID Donation	Local Donation	Local Donation	Local Donation	Local Donation
	AWARD											
1	Prior Year Restricted Ending Balance	832.80	-	-	-	2,917.44	2,078.81	3,434.96	2,000.00	10,961.75	762.40	-
2a	Current Year Award	-	-	736.74	1,650.00	3,000.00	-	-	-	7,175.00	8,425.00	150.00
2b	Other Adjustments	(566.01)	566.01	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	(566.01)	566.01	736.74	1,650.00	3,000.00	-	-	-	7,175.00	8,425.00	150.00
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	266.79	566.01	736.74	1,650.00	5,917.44	2,078.81	3,434.96	2,000.00	18,136.75	9,187.40	150.00
	REVENUES											
5	Cash Received in Current Year	-	-	-	1,550.00	3,000.00	-	-	-	7,175.00	8,425.00	150.00
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	(566.01)	566.01	736.74	100.00	-	-	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	(566.01)	566.01	736.74	100.00	-	-	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	(566.01)	566.01	736.74	1,650.00	3,000.00	-	-	-	7,175.00	8,425.00	150.00
	EXPENDITURES											
10	Donor-Authorized Expenditures	-	-	-	-	-	48.49	-	-	12,772.06	8,463.31	-
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	-	-	-	-	-	48.49	-	-	12,772.06	8,463.31	-
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	266.79	566.01	736.74	1,650.00	5,917.44	2,030.32	3,434.96	2,000.00	5,364.69	724.09	150.00

2023-24 General Fund CAT Form
Holtville Unified School District

ENTITLEMENT (REB)

	Program Name	Football (Dept 2497)	Boys Soccer (Dept 2497)	Volleyball (Dept 2497)	Wrestling (Dept 2497)	HHS ICYouth Entrepeneur (Dept 9000)	HHS Imp County Ag Grant (Dept 8542)	SWHS Campus Beautification (Dept 9000)	District Green Spaces Grant	LEA Billing Option	RDA Facility Funds	
	Federal Catalog Number	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Resource Code	9010-1325	9010-1337	9010-1355	9010-1360	9010-9000	9010-8500	9010-8400	9010	9056	9140	
	Revenue Object	8699	8699	8699	8699	8699	8699	8699	8699	8699	8625	
	Local Description	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Donation	Local Grant	Actual Receipts	RDA PassThru	
	AWARD											
1	Prior Year Restricted Ending Balance	250.10	17.98	351.26	1.07	1,000.00	-	87.36	-	242,937.35	-	-
2a	Current Year Award	18,929.03	300.00	-	-	-	100,000.00	-	35,000.00	174,994.91	178,978.56	-
2b	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
2c	Adj Curr Yr Award(Sum lines 2a & 2b)	18,929.03	300.00	-	-	-	100,000.00	-	35,000.00	174,994.91	178,978.56	-
3	Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4	Total Available Award (sum lines 1, 2, & 3)	19,179.13	317.98	351.26	1.07	1,000.00	100,000.00	87.36	35,000.00	417,932.26	178,978.56	-
	REVENUES											
5	Cash Received in Current Year	18,929.03	300.00	-	-	-	-	-	35,000.00	174,994.91	178,978.56	-
6	Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	100,000.00	-	-	-	-	-
7b	Non-Current Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
7c	Current Accounts Receivable (7a-7b)	-	-	-	-	-	100,000.00	-	-	-	-	-
8	Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
9	Total Available (sum of lines 5, 7c, & 8)	18,929.03	300.00	-	-	-	100,000.00	-	35,000.00	174,994.91	178,978.56	-
	EXPENDITURES											
10	Donor-Authorized Expenditures	17,071.31	17.98	50.69	1.07	-	76,766.05	-	35,000.00	99,046.67	178,978.56	-
11	Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
12	Total Expenditures (line 10 plus line 11)	17,071.31	17.98	50.69	1.07	-	76,766.05	-	35,000.00	99,046.67	178,978.56	-
	RESTRICTED ENDING BALANCE											
13	Current Year (line 4 minus line 10)	2,107.82	300.00	300.57	-	1,000.00	23,233.95	87.36	-	318,885.59	-	-

2023-24 General Fund CAT Form
Holtville Unified School District

CAT FORM SUMMARY								
Deferred Revenue (Restricted 9650 Obj) Total	Accounts Receivable (Restricted 9200 Obj) Total	Required Matching Funds	Non-Donor Auth Expenditure	Contribution Total (8980)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
241,656.89	4,385,613.27	-	1,958,122.74	1,958,122.74	5,803,705.36	13,606,044.44	66,422.48	5,289,094.20

			Difference
(Fund 01, Restricted Only -Input here 8000's)	5,289,094.20	Total Revenues without accruals	-
(Fund 01, Restricted Only -Input here 1000-7000's)	13,606,044.44	Total Expenditures	-
	(8,316,950.24)	Difference	

(8,316,950.24)	Difference	
241,656.89	Deferred Rev.	
1,958,122.74	Required Matching Funds	
4,385,613.27	Accts. Rec.	
66,422.48	Accts. Payable	
(2,281,293.60)	Total	

(2,281,293.60)	Total	
(Run GL, Fund 01, Restricted Only for 7/1 object 9791, 9795, 9793)	8,084,998.96	Prior Year Rest. Ending Balance
	5,803,705.36	Form 01 Restricted Ending Balance

5,803,705.36	CAT Restricted Ending Balance
5,803,705.36	Form 01 Restricted Ending Balance
-	Difference (should always balance to $0)

NOTES:

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	13,487,938.11		13,487,938.11			13,681,303.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,522.94		1,522.94			1,490.73
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	1,490.73		1,490.73	1,490.73		1,490.73
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)			1,490.73			1,490.73
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	28,528.19		28,528.19	28,528.00		28,528.00
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)	4,312,503.02		4,312,503.02	4,312,503.00		4,312,503.00
5. Unsecured Roll Taxes (Object 8042)	487,628.07		487,628.07	487,628.00		487,628.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	53,852.65		53,852.65	53,853.00		53,853.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,318,740.00)		(1,318,740.00)	(1,318,740.00)		(1,318,740.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	97.16		97.16	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	395,544.81		395,544.81	180,000.00		180,000.00
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)	3,959,413.90	0.00	3,959,413.90	3,743,772.00	0.00	3,743,772.00
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)	3,959,413.90	0.00	3,959,413.90	3,743,772.00	0.00	3,743,772.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			377,237.21			402,001.52
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	937,745.15		937,745.15	1,017,521.55		1,017,521.55
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)	937,745.15	0.00	1,314,982.36	1,017,521.55	0.00	1,419,523.07
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	19,534,097.00		19,534,097.00	19,999,641.00		19,999,641.00
25. LCFF State Aid - Prior Years (Object 8019)	(10,411.00)		(10,411.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	19,523,686.00	0.00	19,523,686.00	19,999,641.00	0.00	19,999,641.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	33,927,183.84		33,927,183.84	31,356,709.42		31,356,709.42

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	638,676.78		638,676.78	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			13,487,938.11			13,681,303.62
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9789			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			13,681,303.62			14,562,379.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,959,413.90			3,743,772.00
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)			178,887.60			178,887.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			11,036,872.08			12,238,130.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,036,872.08			12,238,130.64
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			287,720.31			180,401.79
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,247,134.21			3,924,173.79
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)			10,749,151.77			12,057,728.85
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,247,134.21			
b. State Subventions (Line D8)			10,749,151.77			
c. Less: Excluded Appropriations (Line C23)			1,314,982.36			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			13,681,303.62			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			13,681,303.62			14,562,379.57
12. Appropriations Subject to the Limit (Line D9d)			13,681,303.62			

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

John-Paul Wells	jpwells@husd.net	760-356-2974
Gann Contact Person	Contact Email Address	Contact Phone Number

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	18,350.84	0.00	1,987,601.52	0.00	421,339.40
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			81.21		82.00		42,864.00
3100	Alternative Schools							
3200	Continuation Schools			.50		1.00		
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education			6.50		7.00		1,785.00
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)			8.00		8.00		8,135.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	96.21	0.00	98.00	0.00	52,784.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	22,123,349.42	2,020,739.60	24,144,089.02	2,089,723.65		26,233,812.67
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	298,649.48	20,377.02	319,026.50	27,612.44		346,638.94
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,077,027.93	157,459.79	1,234,487.72	106,847.61		1,341,335.33
4110	Regular Education, Adult	142.71	0.00	142.71	12.35		155.06
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	741.70	0.00	741.70	64.20		805.90
5000-5999	Special Education	2,371,751.13	228,715.36	2,600,466.49	225,076.06		2,825,542.55
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	552,545.93	0.00	552,545.93	47,824.06		600,369.99
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					2,399.77	2,399.77
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,442,456.76	2,442,456.76
----	Other Outgo					2,518,969.63	2,518,969.63
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	144,223.65		144,223.65
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(59,060.11)		(59,060.11)
----	**Total General Fund and Charter Schools Funds Expenditures**	26,424,208.30	2,427,291.77	28,851,500.07	2,582,323.91	4,963,826.16	36,397,650.14

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	14,600,546.21	844,009.14	450,159.75	1,645,309.67	2,326,387.64	633,610.91	833,190.95			790,135.15	0.00	22,123,349.42
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	192,414.26	0.00	818.53	72,972.60	32,444.09	0.00	0.00			0.00	0.00	298,649.48
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,064,351.02	0.00	0.00	0.00	0.00	0.00	12,676.91			0.00	0.00	1,077,027.93
4110	Regular Education, Adult	142.71	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	142.71
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	741.70	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	741.70
5000-5999	Special Education	1,932,895.45	0.00	0.00	207,601.96	166,309.34	64,944.38	0.00			0.00	0.00	2,371,751.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	357,004.15	0.00	78,489.08	7,048.91	104,644.16	0.00	0.00	0.00	0.00	5,359.63	0.00	552,545.93
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		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		18,148,095.50	844,009.14	529,467.36	1,932,933.14	2,629,785.23	698,555.29	845,867.86	0.00	0.00	795,494.78	0.00	26,424,208.30

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	15,489.78	1,663,095.15	342,154.67	2,020,739.60
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	95.37	20,281.65	0.00	20,377.02
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,239.79	141,971.54	14,248.46	157,459.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,525.90	162,253.19	64,936.27	228,715.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		18,350.84	1,987,601.53	421,339.40	2,427,291.77

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	548,652.08
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	19,140.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,449,484.20
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	624,107.74
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,641,384.02
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	26,424,208.30
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,427,291.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	28,851,500.07
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	202,939.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,463,381.13
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,666,320.21
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	30,517,820.28
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.66%

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)	2,399.77				2,399.77
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,442,456.76		2,442,456.76
Other Outgo (Objects 1000 - 7999)				2,518,969.63	2,518,969.63
Total Other Costs	2,399.77	0.00	2,442,456.76	2,518,969.63	4,963,826.16

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) — 1,128,235.47
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) — 24,901,446.67

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.53%

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) — 1,437,705.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 616,513.72

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	19,140.00
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)	126,074.26
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,199,433.56
9. Carry-Forward Adjustment (Part IV, Line F)	206,344.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,405,778.28
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,148,095.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,324,760.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,330,740.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	845,867.86
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	548,652.08
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)	11,778.62
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)	7,594.02
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)	2,657,022.04
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	301,961.94
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	202,939.08
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	849,361.93
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)	30,228,773.84
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.28%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.96%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,199,433.56
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	147,108.34
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.08%) times Part III, Line B19); zero if negative	206,344.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.08%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	206,344.71
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	206,344.71

Approved indirect cost rate: 7.08%

Highest rate used in any program: 7.08%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	869,266.56	61,544.07	7.08%
01	3010	602,296.13	17,724.10	2.94%
01	3060	152,344.06	10,786.14	7.08%
01	3061	61,922.76	3,231.39	5.22%
01	3182	37,854.76	2,106.21	5.56%
01	3213	283,855.74	19,208.52	6.77%
01	4035	71,682.46	5,075.12	7.08%
01	4127	46,056.59	3,260.79	7.08%
01	4203	106,116.34	2,122.33	2.00%
01	6010	406,925.49	17,891.26	4.40%
01	6053	29,682.08	2,101.49	7.08%
01	6266	120,490.32	8,530.71	7.08%
01	6332	631,804.53	31,590.23	5.00%
01	6387	118,109.84	8,362.18	7.08%
01	6388	86,248.37	3,415.33	3.96%
01	6547	81,405.29	5,763.49	7.08%
01	6770	204,052.03	2,040.52	1.00%
01	7399	66,796.93	4,729.21	7.08%
01	7412	60,793.13	4,304.16	7.08%
01	7413	95.08	6.73	7.08%
01	7435	1,713,526.90	12,425.85	0.73%
11	6391	195,211.08	9,760.55	5.00%
13	5310	823,589.36	48,921.21	5.94%
13	5320	6,369.46	378.35	5.94%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		28,729.19	28,729.19
2. State Lottery Revenue	8560	314,029.41		151,277.13	465,306.54
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		314,029.41	0.00	180,006.32	494,035.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	232,112.00		0.00	232,112.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	81,917.41		0.00	81,917.41
4. Books and Supplies	4000-4999	0.00		166,961.98	166,961.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		314,029.41	0.00	166,961.98	480,991.39
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	13,044.34	13,044.34
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	36,397,650.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,452,172.02
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,411,586.91
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	100,725.07
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,359,269.56
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	349,728.58
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)				4,221,310.12
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,724,167.99

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)	1,489.04
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,290.39

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.)	26,939,392.11	17,676.42
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)	26,939,392.11	17,676.42
B. Required effort (Line A.2 times 90%)	24,245,452.90	15,908.78
C. Current year expenditures (Line I.E and Line II.B)	28,724,167.99	19,290.39
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

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								170.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,143,138.96		1,143,138.96
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	309,003.51		309,003.51
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	595,823.50		595,823.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	323,785.16		323,785.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,371,751.13	0.00	2,371,751.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	228,715.36							228,715.36
	Total Indirect Costs and PCR Allocations	228,715.36	0.00	0.00	0.00	0.00	0.00	0.00	228,715.36
	TOTAL COSTS	228,715.36	0.00	0.00	0.00	0.00	2,371,751.13	0.00	2,600,466.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	144,080.19		144,080.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	220,306.87		220,306.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	143,393.25		143,393.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	28,219.15		28,219.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	535,999.46	0.00	535,999.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	535,999.46	0.00	535,999.46
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								282,526.99
	TOTAL COSTS								253,472.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	999,058.77		999,058.77

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	88,696.64		88,696.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	452,430.25		452,430.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	295,566.01		295,566.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,835,751.67	0.00	1,835,751.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	228,715.36							228,715.36
	Total Indirect Costs and PCR Allocations	228,715.36	0.00	0.00	0.00	0.00	0.00	0.00	228,715.36
	TOTAL BEFORE OBJECT 8980	228,715.36	0.00	0.00	0.00	0.00	1,835,751.67	0.00	2,064,467.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								282,526.99
	TOTAL COSTS								2,346,994.02
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	37,688.84		37,688.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,689.54		9,689.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,882.60		17,882.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	65,260.98	0.00	65,260.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	65,260.98	0.00	65,260.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								282,526.99
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)								737,745.73
	TOTAL COSTS								1,085,533.70

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

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,028,563.30	348,346.61
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)	2,028,563.30	348,346.61

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	157.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	157.00

SELPA: **Imperial County (BZ)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **Imperial County (BZ)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SECTION 3	Column A	Column B	Column C

SELPA: **Imperial County (BZ)**

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.

	Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
a. Total special education expenditures	2,600,466.49		
b. Less: Expenditures paid from federal sources	253,472.47		
c. Expenditures paid from state and local sources	2,346,994.02	2,028,563.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,028,563.30	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,346,994.02	2,028,563.30	318,430.72

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.

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.

	Actual FY 2024-25	Comparison Year FY2023-24	Difference
a. Total special education expenditures	2,600,466.49		
b. Less: Expenditures paid from federal sources	253,472.47		
c. Expenditures paid from state and local sources	2,346,994.02	2,028,563.30	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,028,563.30	
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	2,346,994.02	2,028,563.30	
d. Special education unduplicated pupil count	170.00	157.00	
e. Per capita state and local expenditures (Test2c/Test2d)	13,805.85	12,920.79	885.06

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year

SELPA: **Imperial County (BZ)**

		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 vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	1,085,533.70	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,085,533.70	1,175,633.02	(90,099.32)

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

		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	1,085,533.70	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,085,533.70	1,175,633.02	
	b. Special education unduplicated pupil count	170.00	157.00	
	c. Per capita local expenditures (Test4a/Test4b)	6,385.49	7,488.11	(1,102.62)

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.

John-Paul Wells	760-356-2974
Contact Name	Telephone Number
Assistant Superintendent	jpwells@husd.net
Title	Email Address

SELPA: Imperial County (BZ)

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Imperial County (BZ)

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: **Imperial County (BZ)**

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: **Imperial County (BZ)**

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

SELPA: **Imperial County (BZ)**

Object Code	Description	Total
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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
UNDUPLICATED PUPIL COUNT		0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								170.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,069,656.51		1,069,656.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	387,962.41		387,962.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	611,301.22		611,301.22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	375,098.29		375,098.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,444,018.43	0.00	2,444,018.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	112,754.13		112,754.13
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	112,754.13	0.00	112,754.13
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2,556,772.56	0.00	2,556,772.56
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	923,080.47		923,080.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	95,656.05		95,656.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	439,664.81		439,664.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	356,030.29		356,030.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,814,431.62	0.00	1,814,431.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	112,754.13		112,754.13
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	112,754.13	0.00	112,754.13
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,927,185.75	0.00	1,927,185.75
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								385,265.49
	TOTAL COSTS								2,312,451.24

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	42,702.05		42,702.05
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	15,525.80		15,525.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	58,227.85	0.00	58,227.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	58,227.85	0.00	58,227.85
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								385,265.49
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)								780,050.40
	TOTAL COSTS								1,223,543.74

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								170.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,143,138.96		1,143,138.96
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	309,003.51		309,003.51
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	595,823.50		595,823.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	323,785.16		323,785.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,371,751.13	0.00	2,371,751.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	228,715.36							228,715.36
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2,371,751.13	0.00	2,371,751.13
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	144,080.19		144,080.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	220,306.87		220,306.87
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	143,393.25		143,393.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	28,219.15		28,219.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	535,999.46	0.00	535,999.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	535,999.46	0.00	535,999.46
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								282,526.99
	TOTAL COSTS								253,472.47

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	999,058.77		999,058.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	88,696.64		88,696.64
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	452,430.25		452,430.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	295,566.01		295,566.01
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,835,751.67	0.00	1,835,751.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	228,715.36							228,715.36
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,835,751.67	0.00	1,835,751.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								282,526.99
	TOTAL COSTS								2,118,278.66
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	37,688.84		37,688.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,689.54		9,689.54
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,882.60		17,882.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	65,260.98	0.00	65,260.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	65,260.98	0.00	65,260.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								282,526.99

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)								737,745.73
	TOTAL COSTS								1,085,533.70

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

SELPA: **Imperial County (BZ)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

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

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

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

SELPA: **Imperial County (BZ)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Imperial County (BZ)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	2,556,772.56		
	b. Less: Expenditures paid from federal sources	244,321.32		
	c. Expenditures paid from state and local sources	2,312,451.24	2,118,278.66	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,118,278.66	
	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	2,312,451.24	2,118,278.66	194,172.58
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2025-26	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	2,556,772.56		
	b. Less: Expenditures paid from federal sources	244,321.32		
	c. Expenditures paid from state and local sources	2,312,451.24	2,028,563.30	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,028,563.30	
	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	2,312,451.24	2,028,563.30	
	d. Special education unduplicated pupil count	170.00	157.00	

SELPA: **Imperial County (BZ)**

e. Per capita state and local expenditures (Test2c/Test2d)	13,602.65	12,920.79	681.87

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2025-26	Comparison Year FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	1,223,543.74	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,223,543.74	1,175,633.02	47,910.72

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

		Budget FY 2025-26	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	1,223,543.74	1,175,633.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,175,633.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,223,543.74	1,175,633.02	
	b. Special education unduplicated pupil count	170.00	157.00	
	c. Per capita local expenditures (Test4a/Test4b)	7,197.32	7,488.11	(290.79)

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.

John-Paul Wells	jpwells@husd.net
Contact Name	Telephone Number
Assistant Superintendent	jpwells@husd.net

SELPA: **Imperial County (BZ)**

Title

Email Address

SELPA: **Imperial County (BZ)**

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: **Imperial County (BZ)**

Object Code	Description	Imperial County Office of Education (BZ00)	Brawley Elementary (BZ01)	Brawley Union High (BZ02)	Calexico Unified (BZ03)	Calipatria Unified (BZ04)	Central Union High (BZ05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: **Imperial County (BZ)**

Object Code	Description	El Centro Elementary (BZ06)	Heber Elementary (BZ07)	Holtville Unified (BZ08)	Imperial Unified (BZ09)	Mccabe Union Elementary (BZ10)	Meadows Union Elementary (BZ11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Imperial County (BZ)

Object Code	Description	San Pasqual Valley Unified (BZ12)	Seeley Union Elementary (BZ13)	Westmorland Union Elementary (BZ14)	Magnolia Union Elementary (BZ15)	Mulberry Elementary (BZ16)	Adjustments*
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: **Imperial County (BZ)**

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

SELPA: **Imperial County (BZ)**

Object Code	Description	Total
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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
UNDUPLICATED PUPIL COUNT		0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00		153,012.00			153,012.00
Work in Progress	5,686,907.00	(1.00)	5,686,906.00	3,243,709.00		8,930,615.00
Total capital assets not being depreciated	5,839,919.00	(1.00)	5,839,918.00	3,243,709.00	0.00	9,083,627.00
Capital assets being depreciated:						
Land Improvements	3,122,252.00		3,122,252.00			3,122,252.00
Buildings	35,164,709.00		35,164,709.00			35,164,709.00
Equipment	4,453,675.00		4,453,675.00	628,401.00		5,082,076.00
Total capital assets being depreciated	42,740,636.00	0.00	42,740,636.00	628,401.00	0.00	43,369,037.00
Accumulated Depreciation for:						
Land Improvements	(1,617,604.00)		(1,617,604.00)	(128,192.00)		(1,745,796.00)
Buildings	(13,889,474.00)		(13,889,474.00)	(878,595.00)		(14,768,069.00)
Equipment	(2,242,545.00)	174.00	(2,242,371.00)	(191,414.00)		(2,433,785.00)
Total accumulated depreciation	(17,749,623.00)	174.00	(17,749,449.00)	(1,198,201.00)	0.00	(18,947,650.00)
Total capital assets being depreciated, net excluding lease and subscription assets	24,991,013.00	174.00	24,991,187.00	(569,800.00)	0.00	24,421,387.00
Lease Assets	328,806.00	(38,343.00)	290,463.00	(96,644.00)		193,819.00
Accumulated amortization for lease assets	(193,288.00)	59,009.00	(134,279.00)			(134,279.00)
Total lease assets, net	135,518.00	20,666.00	156,184.00	(96,644.00)	0.00	59,540.00
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	30,966,450.00	20,839.00	30,987,289.00	2,577,265.00	0.00	33,564,554.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	17,588,834.00	90,433.00	17,679,267.00		385,729.00	17,293,538.00	415,510.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,158,500.00		3,158,500.00		226,300.00	2,932,200.00	228,000.00
Leases Payable	156,863.00	(1.00)	156,862.00			156,862.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	21,089,514.00	3,131,977.00	24,221,491.00		12,494,757.00	11,726,734.00	
Total/Net OPEB Liability	2,142,064.00	1,084,014.00	3,226,078.00	275,089.00		3,501,167.00	130,089.00
Compensated Absences Payable		492.00	492.00			492.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	44,135,775.00	4,306,915.00	48,442,690.00	275,089.00	13,106,786.00	35,610,993.00	773,599.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(59,060.11)				
Other Sources/Uses Detail					0.00	2,359,269.56		
Fund Reconciliation							49,299.56	2,229,269.56
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,760.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	49,299.56	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	49,299.56
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,920,291.00	0.00		
Fund Reconciliation							1,920,291.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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					438,978.56	0.00		
Fund Reconciliation							308,978.56	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	59,060.11	(59,060.11)	2,359,269.56	2,359,269.56	2,278,569.12	2,278,569.12

Holtville Unified School District
Cashflow Statement
2025-26

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**13,570,239.65**	**11,638,659.99**	**10,141,905.11**	**11,508,924.23**	**9,799,703.80**	**10,087,062.20**	**12,375,148.35**	**12,342,594.30**	**12,027,872.41**	**12,742,923.34**	**12,818,213.20**	**12,692,382.22**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	19,999,641.00	812,095.00	999,982.00	1,799,968.00	1,799,968.00	1,799,968.00	1,799,968.00	1,799,968.00	1,799,968.00	1,799,968.00	1,799,968.00	1,799,968.00	1,987,852.00	19,999,641.00	-
Property Taxes	8020-8079	3,563,772.00	-	-	-	-	478,199.77	1,652,918.07	167,781.19	-	-	1,210,840.34	7,534.02	46,498.61	3,563,772.00	-
Miscellaneous Funds	8080-8099	(18,549.00)	-	(927.00)	(1,669.00)	(1,669.00)	(1,669.00)	(1,669.00)	(1,669.00)	(1,669.00)	(1,669.00)	(1,669.00)	(1,669.00)	(2,601.00)	(18,549.00)	-
Federal Revenues	8100-8299	1,378,686.88	-	-	30,000.00	3,000.00	40,000.00	-	-	30,000.00	420,000.00	45,000.00	60,000.00	350,000.00	978,000.00	400,686.88
Other State Revenues	8300-8599	4,504,795.36	108,900.00	150,000.00	200,000.00	200,000.00	300,000.00	300,000.00	300,000.00	200,000.00	350,000.00	200,000.00	375,000.00	500,000.00	3,183,900.00	1,320,895.36
Other Local Revenues	8600-8799	1,928,363.18	100,327.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	250,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	1,350,327.00	578,036.18
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		31,356,709.42	1,021,322.00	1,249,055.00	2,128,299.00	**2,101,299.00**	**2,716,498.77**	**3,851,217.07**	**2,516,080.19**	**2,128,299.00**	**2,668,299.00**	**3,354,139.34**	**2,340,833.02**	**2,981,749.61**	**29,057,091.00**	**2,299,618.42**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	13,257,209.89	158,229.07	1,086,250.84	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	12,744,479.91	512,729.98
Classified Salaries	2000-2999	5,228,559.91	238,047.48	363,586.60	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00	450,000.00	4,876,634.08	351,925.83
Employee Benefits	3000-3999	7,993,375.66	157,461.58	538,372.88	575,000.00	575,000.00	575,000.00	575,000.00	575,000.00	575,000.00	575,000.00	575,000.00	575,000.00	1,250,000.00	7,120,834.46	872,541.20
Books and Supplies	4000-4999	1,676,959.78	77,167.92	234,644.94	130,000.00	120,000.00	45,000.00	90,000.00	90,000.00	105,000.00	90,000.00	80,000.00	100,000.00	50,000.00	1,211,812.86	465,146.92
Services	5000-5999	3,955,243.99	365,157.94	520,651.77	308,624.02	258,967.10	163,724.37	252,714.92	238,218.24	153,005.89	178,233.07	149,199.92	214,858.95	300,000.00	3,103,356.19	851,887.80
Capital Outlay	6000-6599	1,675,306.69	61,666.65	87,701.89	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	16,790.05	-	566,158.59	1,109,148.10
Other Outgo	7000-7499	16,687.15	3,017.00	-	20,416.00	49,560.00	20,416.00	20,416.00	20,416.00	(14,985.00)	(14,985.00)	(14,985.00)	(14,985.00)	(176,808.00)	(102,507.00)	119,194.15
Interfund Transfers Out	7600-7629	440,000.00	-	-	-	-	-	-	-	-	-	-	-	310,000.00	310,000.00	130,000.00
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**34,243,343.07**	**1,060,747.64**	**2,831,208.92**	**2,659,040.02**	**2,628,527.10**	**2,429,140.37**	**2,563,130.92**	**2,548,634.24**	**2,443,020.89**	**2,453,248.07**	**2,414,214.92**	**2,466,664.00**	**3,333,192.00**	**29,830,769.09**	**4,412,573.98**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	1,779.58	-	-	-	-	-	-	-	-	-	-	-	-	-	1,779.58
Accounts Receivable	9200-9299	4,610,711.48	415,332.32	273,547.91	2,000,000.00	125,000.00	-	1,000,000.00	-	-	500,000.00	250,000.00	-	46,831.25	4,610,711.48	-
Due From Other Funds	9310	49,299.56	-	-	-	49,299.56	-	-	-	-	-	-	-	-	49,299.56	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	189,753.01	-	-	-	-	-	-	-	-	-	-	-	37,950.60	37,950.60	151,802.41
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**4,851,543.63**	**415,332.32**	**273,547.91**	**2,000,000.00**	**174,299.56**	**-**	**1,000,000.00**	**-**	**-**	**500,000.00**	**250,000.00**	**-**	**84,781.85**	**4,697,961.64**	**153,581.99**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(2,597,875.07)	(2,307,486.34)	(188,148.87)	(102,239.86)	-	-	-	-	-	-	-	-	-	(2,597,875.07)	-
Due To Other Funds	9610	(2,229,269.56)	-	-	-	(1,114,635.00)	-	-	-	-	-	(1,114,634.56)	-	-	(2,229,269.56)	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(241,656.89)	-	-	-	(241,656.89)	-	-	-	-	-	-	-	-	(241,656.89)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(5,068,801.52)**	**(2,307,486.34)**	**(188,148.87)**	**(102,239.86)**	**(1,356,291.89)**	**-**	**-**	**-**	**-**	**-**	**(1,114,634.56)**	**-**	**-**	**(5,068,801.52)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(217,257.89)**	**(1,892,154.02)**	**85,399.04**	**1,897,760.14**	**(1,181,992.33)**	**-**	**1,000,000.00**	**-**	**-**	**500,000.00**	**(864,634.56)**	**-**	**84,781.85**	**(370,839.88)**	**153,581.99**
E. NET INCREASE/DECREASE B-C + D			**(1,931,579.66)**	**(1,496,754.88)**	**1,367,019.12**	**(1,709,220.43)**	**287,358.40**	**2,288,086.15**	**(32,554.05)**	**(314,721.89)**	**715,050.93**	**75,289.86**	**(125,830.98)**	**(266,660.54)**		
F. ENDING CASH (A+ EI			**11,638,659.99**	**10,141,905.11**	**11,508,924.23**	**9,799,703.80**	**10,087,062.20**	**12,375,148.35**	**12,342,594.30**	**12,027,872.41**	**12,742,923.34**	**12,818,213.20**	**12,692,382.22**	**12,425,721.68**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	13,352,981.76
Audit/Other Restatements	0.00
Change in Fund Balance	(2,886,633.65)
Unaudited Fund Balance June 30th	10,466,348.11

Estimated Cash at Year-End	12,425,721.68
Estimated AR at Year-End	2,299,618.42
Estimated AP at Year-End	(4,412,573.98)
Estimated Other Assets/Stores at Year-End	151,802.41
Revolving Cash at Year-End	1,779.58
Unaudited Fund Balance June 30th	10,466,348.11

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	292,555.69	292,555.69	0.0%
5) TOTAL, REVENUES			292,555.69	292,555.69	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	200,330.75	200,330.75	0.0%
5) Services and Other Operating Expenditures		5000-5999	101,631.19	99,631.19	-2.0%
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			301,961.94	299,961.94	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,406.25)	(7,406.25)	-21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,406.25)	(7,406.25)	-21.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,595.42	203,189.17	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,595.42	203,189.17	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,595.42	203,189.17	-4.4%
2) Ending Balance, June 30 (E + F1e)			203,189.17	195,782.92	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,189.17	195,782.92	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	203,189.17		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			203,189.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			203,189.17		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	253,499.46	253,499.46	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	39,056.23	39,056.23	0.0%
TOTAL, REVENUES			292,555.69	292,555.69	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	197,151.49	197,151.49	0.0%
Noncapitalized Equipment		4400	3,179.26	3,179.26	0.0%
TOTAL, BOOKS AND SUPPLIES			200,330.75	200,330.75	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,538.00	1,538.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,093.19	98,093.19	-2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,631.19	99,631.19	-2.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			301,961.94	299,961.94	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	292,555.69	292,555.69	0.0%
5) TOTAL, REVENUES			292,555.69	292,555.69	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		301,961.94	299,961.94	-0.7%
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			301,961.94	299,961.94	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,406.25)	(7,406.25)	-21.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,406.25)	(7,406.25)	-21.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,595.42	203,189.17	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,595.42	203,189.17	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,595.42	203,189.17	-4.4%
2) Ending Balance, June 30 (E + F1e)			203,189.17	195,782.92	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	203,189.17	195,782.92	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	203,189.17	195,782.92
Total, Restricted Balance		203,189.17	195,782.92

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	238,798.00	247,795.00	3.8%
4) Other Local Revenue		8600-8799	4,763.96	0.00	-100.0%
5) TOTAL, REVENUES			243,561.96	247,795.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	106,807.50	133,100.00	24.6%
2) Classified Salaries		2000-2999	22,271.57	23,523.50	5.6%
3) Employee Benefits		3000-3999	36,459.57	60,659.84	66.4%
4) Books and Supplies		4000-4999	30,024.03	30,475.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	7,376.41	19,479.00	164.1%
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	9,760.55	12,644.85	29.6%
9) TOTAL, EXPENDITURES			212,699.63	279,882.19	31.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,862.33	(32,087.19)	-204.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,862.33	(32,087.19)	-204.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,657.17	114,519.50	36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,657.17	114,519.50	36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,657.17	114,519.50	36.9%
2) Ending Balance, June 30 (E + F1e)			114,519.50	82,432.31	-28.0%
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	64,451.41	32,364.22	-49.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	50,068.09	50,068.09	0.0%
Adult Ed Programs	0000	9760	*50,068.09*		
Adult Ed Programs	0000	9760		*50,068.09*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,823.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(208.46)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,097.76		
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			122,712.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,193.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,193.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			114,519.50		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	231,070.00	236,685.00	2.4%
All Other State Revenue	All Other	8590	7,728.00	11,110.00	43.8%
TOTAL, OTHER STATE REVENUE			238,798.00	247,795.00	3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,654.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,109.07	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,763.96	0.00	-100.0%
TOTAL, REVENUES			243,561.96	247,795.00	1.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	93,953.00	84,600.00	-10.0%
Certificated Pupil Support Salaries		1200	12,854.50	48,500.00	277.3%
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			106,807.50	133,100.00	24.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	800.11	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,471.46	23,523.50	9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,271.57	23,523.50	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,540.95	36,532.10	48.9%
PERS		3201-3202	3,499.38	6,306.66	80.2%
OASDI/Medicare/Alternative		3301-3302	3,520.31	3,729.47	5.9%
Health and Welfare Benefits		3401-3402	2,942.54	11,427.84	288.4%
Unemployment Insurance		3501-3502	64.49	78.31	21.4%
Workers' Compensation		3601-3602	1,415.08	1,546.36	9.3%
OPEB, Allocated		3701-3702	476.82	1,039.10	117.9%
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			36,459.57	60,659.84	66.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,968.51	25,984.00	13.1%
Noncapitalized Equipment		4400	7,055.52	4,491.00	-36.3%
TOTAL, BOOKS AND SUPPLIES			30,024.03	30,475.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,376.41	19,479.00	164.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,376.41	19,479.00	164.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	9,760.55	12,644.85	29.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,760.55	12,644.85	29.6%
TOTAL, EXPENDITURES			212,699.63	279,882.19	31.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	238,798.00	247,795.00	3.8%
4) Other Local Revenue		8600-8799	4,763.96	0.00	-100.0%
5) TOTAL, REVENUES			243,561.96	247,795.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		158,705.37	164,445.80	3.6%
2) Instruction - Related Services	2000-2999		30,198.31	37,471.38	24.1%
3) Pupil Services	3000-3999		14,035.40	65,320.16	365.4%
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		9,760.55	12,644.85	29.6%
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			212,699.63	279,882.19	31.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,862.33	(32,087.19)	-204.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,862.33	(32,087.19)	-204.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,657.17	114,519.50	36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,657.17	114,519.50	36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,657.17	114,519.50	36.9%
2) Ending Balance, June 30 (E + F1e)			114,519.50	82,432.31	-28.0%
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	64,451.41	32,364.22	-49.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	50,068.09	50,068.09	0.0%
Adult Ed Programs	0000	9760	*50,068.09*		
Adult Ed Programs	0000	9760		*50,068.09*	
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
6391	Adult Education Program	64,451.41	32,364.22
Total, Restricted Balance		64,451.41	32,364.22

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,369,336.11	1,436,882.82	4.9%
3) Other State Revenue		8300-8599	472,148.99	472,000.00	0.0%
4) Other Local Revenue		8600-8799	161,650.27	137,000.00	-15.2%
5) TOTAL, REVENUES			2,003,135.37	2,045,882.82	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	524,121.16	585,260.66	11.7%
3) Employee Benefits		3000-3999	233,134.46	257,211.12	10.3%
4) Books and Supplies		4000-4999	674,294.54	871,639.79	29.3%
5) Services and Other Operating Expenditures		5000-5999	31,830.97	40,000.00	25.7%
6) Capital Outlay		6000-6999	81,425.00	1,000,000.00	1,128.1%
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	49,299.56	59,870.00	21.4%
9) TOTAL, EXPENDITURES			1,594,105.69	2,813,981.57	76.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			409,029.68	(768,098.75)	-287.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			409,029.68	(768,098.75)	-287.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,024,176.10	2,433,205.78	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,024,176.10	2,433,205.78	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,024,176.10	2,433,205.78	20.2%
2) Ending Balance, June 30 (E + F1e)			2,433,205.78	1,665,107.03	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	44,624.98	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,388,580.80	1,665,107.03	-30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,163,983.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,702.85)		
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	35,458.82		
4) Due from Grantor Government		9290	274,761.66		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	44,624.98		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,515,126.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22,038.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,299.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	10,582.82		
6) TOTAL, LIABILITIES			81,920.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,433,205.78		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,369,336.11	1,436,882.82	4.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,369,336.11	1,436,882.82	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	472,148.99	472,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			472,148.99	472,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	68,952.02	70,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,364.44	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,333.81	67,000.00	-0.5%
TOTAL, OTHER LOCAL REVENUE			161,650.27	137,000.00	-15.2%
TOTAL, REVENUES			2,003,135.37	2,045,882.82	2.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	429,782.08	490,921.58	14.2%
Classified Supervisors' and Administrators' Salaries		2300	94,339.08	94,339.08	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			524,121.16	585,260.66	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	131,659.82	147,549.08	12.1%
OASDI/Medicare/Alternative		3301-3302	39,821.40	44,477.43	11.7%
Health and Welfare Benefits		3401-3402	53,567.17	55,149.86	3.0%
Unemployment Insurance		3501-3502	260.39	290.69	11.6%
Workers' Compensation		3601-3602	5,752.31	5,778.27	0.5%
OPEB, Allocated		3701-3702	2,073.37	3,965.79	91.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,134.46	257,211.12	10.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,275.34	141,471.62	134.7%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	614,019.20	725,168.17	18.1%
TOTAL, BOOKS AND SUPPLIES			674,294.54	871,639.79	29.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,500.00	New
Dues and Memberships		5300	0.00	500.00	New
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	4,589.67	7,500.00	63.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,189.08	27,000.00	7.2%
Communications		5900	2,052.22	2,500.00	21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,830.97	40,000.00	25.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	81,425.00	1,000,000.00	1,128.1%
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			81,425.00	1,000,000.00	1,128.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	49,299.56	59,870.00	21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,299.56	59,870.00	21.4%
TOTAL, EXPENDITURES			1,594,105.69	2,813,981.57	76.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,369,336.11	1,436,882.82	4.9%
3) Other State Revenue		8300-8599	472,148.99	472,000.00	0.0%
4) Other Local Revenue		8600-8799	161,650.27	137,000.00	-15.2%
5) TOTAL, REVENUES			2,003,135.37	2,045,882.82	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,544,806.13	2,754,111.57	78.3%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		49,299.56	59,870.00	21.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,594,105.69	2,813,981.57	76.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			409,029.68	(768,098.75)	-287.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			409,029.68	(768,098.75)	-287.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,024,176.10	2,433,205.78	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,024,176.10	2,433,205.78	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,024,176.10	2,433,205.78	20.2%
2) Ending Balance, June 30 (E + F1e)			2,433,205.78	1,665,107.03	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	44,624.98	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,388,580.80	1,665,107.03	-30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	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)	2,347,157.10	1,665,107.03
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	9,555.53	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	31,868.17	0.00
Total, Restricted Balance		2,388,580.80	1,665,107.03

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,952.63	25,000.00	-88.9%
5) TOTAL, REVENUES			224,952.63	25,000.00	-88.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	669,529.09	4,178,609.30	524.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,948.66	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			691,477.75	4,178,609.30	504.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(466,525.12)	(4,153,609.30)	790.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,525.12)	(4,153,609.30)	790.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,620,134.42	4,153,609.30	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,620,134.42	4,153,609.30	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,620,134.42	4,153,609.30	-10.1%
2) Ending Balance, June 30 (E + F1e)			4,153,609.30	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,153,609.30	0.00	-100.0%
Capital Facilities Projects	0000	9780	*4,153,609.30*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,132,027.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,070.43)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	423.82		

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	37,028.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,162,409.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,800.00		
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			8,800.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,153,609.30		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	157,009.55	25,000.00	-84.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	67,943.08	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			224,952.63	25,000.00	-88.9%
TOTAL, REVENUES			224,952.63	25,000.00	-88.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	669,529.09	4,178,609.30	524.1%
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			669,529.09	4,178,609.30	524.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	21,948.66	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,948.66	0.00	-100.0%
TOTAL, EXPENDITURES			691,477.75	4,178,609.30	504.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,952.63	25,000.00	-88.9%
5) TOTAL, REVENUES			224,952.63	25,000.00	-88.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		669,529.09	4,178,609.30	524.1%
9) Other Outgo	9000-9999	Except 7600-7699	21,948.66	0.00	-100.0%
10) TOTAL, EXPENDITURES			691,477.75	4,178,609.30	504.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(466,525.12)	(4,153,609.30)	790.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,525.12)	(4,153,609.30)	790.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,620,134.42	4,153,609.30	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,620,134.42	4,153,609.30	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,620,134.42	4,153,609.30	-10.1%
2) Ending Balance, June 30 (E + F1e)			4,153,609.30	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,153,609.30	0.00	-100.0%
Capital Facilities Projects	0000	9780	*4,153,609.30*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	265,461.69	0.00	-100.0%
5) TOTAL, REVENUES			265,461.69	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	428,259.27	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	428,259.27	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			265,461.69	(428,259.27)	-261.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			265,461.69	(428,259.27)	-261.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,797.58	428,259.27	163.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,797.58	428,259.27	163.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,797.58	428,259.27	163.1%
2) Ending Balance, June 30 (E + F1e)			428,259.27	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	428,259.27	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	426,884.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(730.45)		
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	2,105.63		
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			428,259.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			428,259.27		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,226.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,919.22	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	256,316.43	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			265,461.69	0.00	-100.0%
TOTAL, REVENUES			265,461.69	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	428,259.27	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	428,259.27	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	428,259.27	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	265,461.69	0.00	-100.0%
5) TOTAL, REVENUES			265,461.69	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	428,259.27	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	428,259.27	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			265,461.69	(428,259.27)	-261.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			265,461.69	(428,259.27)	-261.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,797.58	428,259.27	163.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,797.58	428,259.27	163.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,797.58	428,259.27	163.1%
2) Ending Balance, June 30 (E + F1e)			428,259.27	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	428,259.27	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	428,259.27	0.00
Total, Restricted Balance		428,259.27	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,811.63	0.00	-100.0%
5) TOTAL, REVENUES			47,811.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	111,003.60	899,284.93	710.1%
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			111,003.60	899,284.93	710.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,191.97)	(899,284.93)	1,323.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,191.97)	(899,284.93)	1,323.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	962,476.90	899,284.93	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			962,476.90	899,284.93	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			962,476.90	899,284.93	-6.6%
2) Ending Balance, June 30 (E + F1e)			899,284.93	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	899,284.93	0.00	-100.0%
TK/Kinder Expansion Planning Grant	0000	9780	*899,284.93*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	902,469.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,544.24)		
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	7,825.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			908,750.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,465.60		
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			9,465.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			899,284.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	33,699.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,112.37	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			47,811.63	0.00	-100.0%
TOTAL, REVENUES			47,811.63	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	111,003.60	899,284.93	710.1%
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			111,003.60	899,284.93	710.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,003.60	899,284.93	710.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,811.63	0.00	-100.0%
5) TOTAL, REVENUES			47,811.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		111,003.60	899,284.93	710.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			111,003.60	899,284.93	710.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(63,191.97)	(899,284.93)	1,323.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,191.97)	(899,284.93)	1,323.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	962,476.90	899,284.93	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			962,476.90	899,284.93	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			962,476.90	899,284.93	-6.6%
2) Ending Balance, June 30 (E + F1e)			899,284.93	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	899,284.93	0.00	-100.0%
TK/Kinder Expansion Planning Grant	0000	9780	*899,284.93*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,827.03	2,500.00	-92.1%
5) TOTAL, REVENUES			31,827.03	2,500.00	-92.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	146,355.08	4,211,942.90	2,777.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			146,355.08	4,211,942.90	2,777.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,528.05)	(4,209,442.90)	3,575.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,920,291.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,920,291.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,805,762.95	(4,209,442.90)	-333.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,403,679.95	4,209,442.90	75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,403,679.95	4,209,442.90	75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,403,679.95	4,209,442.90	75.1%
2) Ending Balance, June 30 (E + F1e)			4,209,442.90	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,209,442.90	0.00	-100.0%
Capital Facilities Projects	0000	9780	*4,209,442.90*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,278,275.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,898.42)		
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	14,775.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,920,291.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,209,442.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,209,442.90		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	27,532.09	2,500.00	-90.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,294.94	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			31,827.03	2,500.00	-92.1%
TOTAL, REVENUES			31,827.03	2,500.00	-92.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	90,000.00	New
Buildings and Improvements of Buildings		6200	146,355.08	4,121,942.90	2,716.4%
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			146,355.08	4,211,942.90	2,777.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			146,355.08	4,211,942.90	2,777.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,920,291.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,920,291.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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)			1,920,291.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,827.03	2,500.00	-92.1%
5) TOTAL, REVENUES			31,827.03	2,500.00	-92.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		146,355.08	4,211,942.90	2,777.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			146,355.08	4,211,942.90	2,777.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(114,528.05)	(4,209,442.90)	3,575.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,920,291.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,920,291.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,805,762.95	(4,209,442.90)	-333.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,403,679.95	4,209,442.90	75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,403,679.95	4,209,442.90	75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,403,679.95	4,209,442.90	75.1%
2) Ending Balance, June 30 (E + F1e)			4,209,442.90	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,209,442.90	0.00	-100.0%
Capital Facilities Projects	0000	9780	*4,209,442.90*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,730.00	4,000.00	7.2%
4) Other Local Revenue		8600-8799	703,689.00	717,898.00	2.0%
5) TOTAL, REVENUES			707,419.00	721,898.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	959,576.00	963,802.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			959,576.00	963,802.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(252,157.00)	(241,904.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(252,157.00)	(241,904.00)	-4.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,361.00	790,204.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,361.00	790,204.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,361.00	790,204.00	-24.2%
2) Ending Balance, June 30 (E + F1e)			790,204.00	548,300.00	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	790,204.00	548,300.00	-30.6%
GO Bond Debt Service	0000	9780	*790,204.00*		
GO Bond Debt Service	0000	9780		*548,300.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	783,768.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,436.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			790,204.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			790,204.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,730.00	4,000.00	7.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,730.00	4,000.00	7.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	543,316.00	622,666.00	14.6%
Unsecured Roll		8612	122,444.00	70,574.00	-42.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	16,959.00	14,000.00	-17.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	20,970.00	10,658.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			703,689.00	717,898.00	2.0%
TOTAL, REVENUES			707,419.00	721,898.00	2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	378,000.00	498,000.00	31.7%
Bond Interest and Other Service Charges		7434	581,576.00	465,802.00	-19.9%
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)			959,576.00	963,802.00	0.4%
TOTAL, EXPENDITURES			959,576.00	963,802.00	0.4%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,730.00	4,000.00	7.2%
4) Other Local Revenue		8600-8799	703,689.00	717,898.00	2.0%
5) TOTAL, REVENUES			707,419.00	721,898.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	959,576.00	963,802.00	0.4%
10) TOTAL, EXPENDITURES			959,576.00	963,802.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(252,157.00)	(241,904.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(252,157.00)	(241,904.00)	-4.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,361.00	790,204.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,361.00	790,204.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,361.00	790,204.00	-24.2%
2) Ending Balance, June 30 (E + F1e)			790,204.00	548,300.00	-30.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	790,204.00	548,300.00	-30.6%
GO Bond Debt Service	0000	9780	*790,204.00*		
GO Bond Debt Service	0000	9780		*548,300.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,265.08	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,900.88	1,500.00	-83.1%
5) TOTAL, REVENUES			29,165.96	1,500.00	-94.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	290,820.19	305,071.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			290,820.19	305,071.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(261,654.23)	(303,571.00)	16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	438,978.56	440,000.00	0.2%
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			438,978.56	440,000.00	0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			177,324.33	136,429.00	-23.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,064.52	628,388.85	39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,064.52	628,388.85	39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,064.52	628,388.85	39.3%
2) Ending Balance, June 30 (E + F1e)			628,388.85	764,817.85	21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	628,388.85	764,817.85	21.7%
Debt Service Payments	0000	9780	*628,388.85*		
Debt Service Payments	0000	9780		*764,817.85*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	305,298.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(522.40)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,634.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	308,978.56		
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			628,388.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			628,388.85		
FEDERAL REVENUE					
All Other Federal Revenue		8290	20,265.08	0.00	-100.0%
TOTAL, FEDERAL REVENUE			20,265.08	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	7,769.03	1,500.00	-80.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,131.85	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,900.88	1,500.00	-83.1%
TOTAL, REVENUES			29,165.96	1,500.00	-94.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	68,918.85	77,071.00	11.8%
Other Debt Service - Principal		7439	221,901.34	228,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			290,820.19	305,071.00	4.9%
TOTAL, EXPENDITURES			290,820.19	305,071.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	438,978.56	440,000.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			438,978.56	440,000.00	0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			438,978.56	440,000.00	0.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,265.08	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,900.88	1,500.00	-83.1%
5) TOTAL, REVENUES			29,165.96	1,500.00	-94.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	290,820.19	305,071.00	4.9%
10) TOTAL, EXPENDITURES			290,820.19	305,071.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(261,654.23)	(303,571.00)	16.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	438,978.56	440,000.00	0.2%
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			438,978.56	440,000.00	0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			177,324.33	136,429.00	-23.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,064.52	628,388.85	39.3%
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d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,064.52	628,388.85	39.3%
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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	628,388.85	764,817.85	21.7%
Debt Service Payments	0000	9780	*628,388.85*		
Debt Service Payments	0000	9780		*764,817.85*	
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

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

Holtville Unified **Imperial County**

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

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

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

Holtville Unified **Imperial County**

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

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