



CUPERTINO UNION
SCHOOL DISTRICT

2024-2025

Unaudited Actuals
Financial & SACS Report



BOARD OF EDUCATION

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DISTRICT PRIORITIES

1. FUTURE-READY LEARNING

Support each child in developing the skills and characteristics of our CUSD Portrait of a Learner (POL) including academic content skills and our seven (7) competencies: Critical Thinker, Effective Communicator, Global Contributor, Inclusive Collaborator, Inspired Creator, Resilient Learner, Wellness.

2. COMMUNITY-WIDE ENGAGEMENT

Actively engage educational partners (students, staff, parents and community members) and build strong relationships to support the implementation of the CUSD Strategic Plan, including the Portrait of a Learner (POL).

3. FISCAL RESPONSIBILITY

Effectively and efficiently utilize District resources, operations, and processes to maximize each student's learning.

4. SENSE OF BELONGING

Create a sense of belonging in the workplace so that every employee feels valued, validated and supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life harmony.

2024-2025 UNAUDITED ACTUALS

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2025-2026 Budget Development Calendar (Board Approved 4.10.25)	
Phase I	
May 28, 2025	Budget Advisory Committee Meeting (2024-2025 Second Interim, May Revise, 2025-2026 Budget Adoption)
June 4, 2025	2025-2026 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 12, 2025	Board Adoption of 2025-2026 District Budget and LCAP
Phase II	
August 7, 2025	Present 2025-2026 Revised Budget (45 Days after based on final State Budget) to the Board for approval (if required)
September 3, 2025	Budget Advisory Committee Meeting (Unaudited Actuals)
September 11, 2025	Present 2024-2025 Unaudited Actuals to the Board
December 2, 2025	Budget Advisory Committee Meeting (First Interim)
TBD - December 2025	Present 2025-2026 First Interim Budget to the Board
December 11, 2025	Present 2025-2026 First Interim Budget to the Board for approval
Phase III	
January 15, 2026	Present 2024-2025 Audit Report to the Board
February 12, 2026	Present Governor's 2026-2027 January budget proposal to the Board
February 25, 2026	Budget Advisory Committee Meeting (2025-2026 Second Interim)
TBD - March 2026	Present 2025-2026 Second Interim Budget to the Board
March 12, 2026	Present 2025-2026 Second Interim Budget to the Board for approval
May 27, 2026	Budget Advisory Committee Meeting (May Revise, 2026-2027 Budget Adoption)

Cupertino Union School District
2024-2025 Unaudited Actuals Report

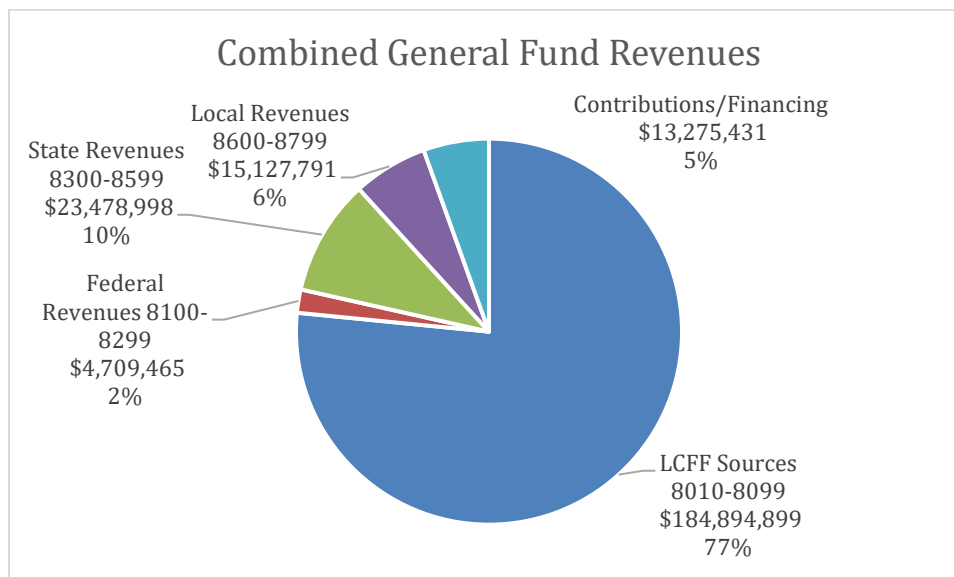
The District's Unaudited Actuals Report represents the actual revenues, expenses, ending balances, and reserves for all District funds for the fiscal year being reported. This report, like all other District budget updates, will be reviewed by the Santa Clara County Office of Education, subsequently submitted to the California Department of Education, and will be examined by the District's independent auditors over the next few months. The independent audit will be completed for submission to the State Controller's Office in December 2025 and presented to the Board of Education in January 2026.

The following pages provide highlights of the District's finances for the year-ended June 30, 2025.

Revenues

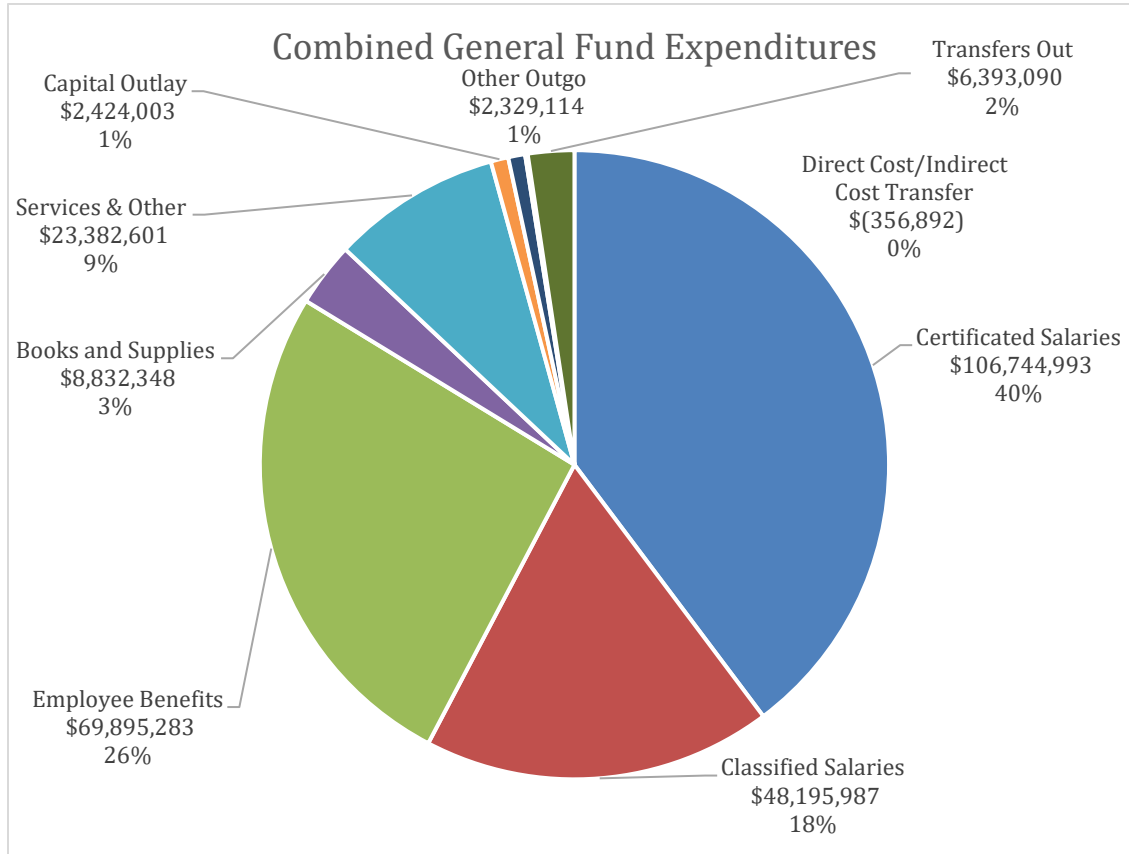
From the estimated actuals (done at Budget Adoption) to the close of the year, total Combined General Fund revenues are higher overall by \$7.7m. This is primarily due to an increase in Supplemental Property Taxes, which is the last year Cupertino will receive due to Basic Aid Status. In addition, transfers in have increased due to the fund balance transfer from the Mandate Block Grant and Instructional Materials.

GASB 31 requires recognition of annual Fair Market Value of the County Treasury which was recorded at year end (June 30, 2025). The change in our investment income amount is an estimate based on the change in fair value of the commingled pool's investments in the county and thus may not necessarily be the earnings to be received by our District in the future.



Expenditures

From the estimated actuals to the close of the year the total Combined General Fund expenditures are up by \$1.8m million, mostly due to the transfers out and expending of the Mandate Block Grant and Instructional Materials monies.



Transfers In (Revenue)

The General Fund does receive support from other District Programs.

Fund 63 Cuperdoodle Indirect Costs	\$171,533
Fund 63 Cuperdoodle Interfund Contribution	\$170,008
Fund 67 Old Worker's Comp Self Ins Closeout	\$58,548
Fund 01 Mandate Block Grant Contribution	\$5,658,717
Fund 01 Instructional Materials Contribution	\$400,000
Fund 07 Special Education	\$306,753
Fund 21 Building Fund Contribution to RRMA	\$5,948,998
Total	\$12,715,559

Transfers Out (Expense)

The General Fund also transfers support out for other District Programs.

Mandate Block Grant Contribution	-\$5,658,717
Instructional Materials Contribution	-\$400,000
Special Education	-\$306,753
School Misc Program	-\$27,620
Total	-\$6,393,090

Sources (Revenue)

This is a general accounting principle to account for lease subscriptions over time.

Fund 01 Subscription Based IT Arrangements	\$447,506
Fund 08 Subscription Based IT Arrangements	\$112,336
Total	\$559,872

Contributions (Revenue)

The General Fund does provide contributions to District programs.

Fund 01 Special Education Transportation	-\$3,473,175
Fund 01 Special Education	-\$34,619,920
Fund 01 RRMA	-\$2,732,260
Fund 08 Grant Encroachment	-\$50,342
Fund 01 General Fund Total	-\$37,402,522

Ending Balances and Reserves

The combined General Fund ending balance is \$33.3 million. Of this amount, \$17.0 million is Restricted and \$16.3 million is Unrestricted fund balance. The Restricted fund balance includes carryover of many restricted resources (details can be found in the Estimated vs Unaudited Actuals). The Unrestricted fund balance includes \$572k non-spendable, \$431k LCAP Supplemental Carryover, 3% State Reserve (\$8.0 million) and additional 2.73% Board Reserve (\$7.3 million).

Compared to the previous reporting period, Restricted is higher by \$5.2 million (from \$11.7 million in Estimated Actuals to \$17.0 million Unaudited Actuals), and Unrestricted is higher by \$1 million (from \$15.4 million in Estimated Actuals to \$16.4 million in Unaudited Actuals). As is not uncommon in fiscal management of schools given imposed budgetary structures and procedures, these variances

are derived from unused services, purchase order encumbrances, and salary savings that were released at year-end as part of the close-out process.

Next Steps

The cut-off for the 2025-2026 First Interim budget update is October 31, 2025. Staff has already begun the process of reviewing and refining revenue and expenditure projections for the current budget year. The September payroll and enrollment census taken in October are some of the key data points that will drive the projection updates for the First Interim budget update. A full report will be presented to the Board in December 2025. Areas that are typically reviewed and adjusted include the following:

1. Changes in revenue factors and any significant fiscal updates from the State.
2. Changes in expenditure plans due to programmatic changes or Board actions or other conditions, including budget reductions necessary to maintain statutory reserves.
3. Enrollment updates.
4. Other related revenue and expenditure updates.

Summary

As the District closes the year with required reserves, staff recommends the approval of the District's Unaudited Actuals Report for 2024-2025, as presented.

CUPERTINO UNION SCHOOL DISTRICT
GENERAL FUNDS
ESTIMATED VS UNAUDITED ACTUALS

[illegible]

Cupertino Union School District
Unaudited Actuals At A Glance

	2024-2025 BUDGET ADOPTION			2024-2025 FIRST INTERIM			2024-2025 SECOND INTERIM			2024-2025 UNAUDITED ACTUALS		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	\$ 33,620,512	\$ 28,464,730	\$ 62,085,242	\$ 31,224,699	\$ 28,094,162	\$ 59,318,861	\$ 31,224,698	\$ 28,094,163	\$ 59,318,861	\$ 31,641,096	\$ 28,094,162	\$ 59,735,259
Total Revenue	\$ 180,983,015	\$ 39,608,176	\$ 220,591,191	\$ 181,619,337	\$ 41,029,308	\$ 222,648,645	\$ 181,467,561	\$ 42,685,172	\$ 224,152,733	\$ 184,587,685	\$ 43,623,469	\$ 228,211,153
Total Contributions & Encroachments	\$ (36,000,457)	\$ 36,000,457	\$ -	\$ (35,405,252)	\$ 35,405,252	\$ -	\$ (37,524,456)	\$ 37,524,456	\$ -	\$ (37,402,521)	\$ 37,402,521	\$ -
Total Transfers In /Other Sources	\$ 189,190	\$ 5,407,921	\$ 5,597,111	\$ 168,641	\$ 6,851,774	\$ 7,020,415	\$ 172,116	\$ 5,914,434	\$ 6,086,550	\$ 6,907,313	\$ 6,368,118	\$ 13,275,431
Grand Total Revenue	\$ 145,171,748	\$ 81,016,554	\$ 226,188,302	\$ 146,382,726	\$ 83,286,334	\$ 229,669,060	\$ 144,115,221	\$ 86,124,062	\$ 230,239,283	\$ 154,092,476	\$ 87,394,109	\$ 241,486,585
Total Expenditures	\$ 161,320,959	\$ 93,062,024	\$ 254,382,983	\$ 161,622,478	\$ 99,378,899	\$ 261,001,377	\$ 160,224,573	\$ 101,899,404	\$ 262,123,977	\$ 163,317,248	\$ 98,130,192	\$ 261,447,440
Total Transfers Out/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,058,717	\$ 334,373	\$ 6,393,091
Total Expenditures	\$ 161,320,959	\$ 93,062,024	\$ 254,382,983	\$ 161,622,478	\$ 99,378,899	\$ 261,001,377	\$ 160,224,573	\$ 101,899,404	\$ 262,123,977	\$ 169,375,965	\$ 98,464,565	\$ 267,840,531
Revenue Less Expenditures	\$ (16,149,211)	\$ (12,045,470)	\$ (28,194,681)	\$ (15,239,752)	\$ (16,092,565)	\$ (31,332,317)	\$ (16,109,352)	\$ (15,775,342)	\$ (31,884,694)	\$ (15,283,489)	\$ (11,070,457)	\$ (26,353,947)
Total Estimated Ending Balance - June 30	\$ 17,471,301	\$ 16,419,260	\$ 33,890,561	\$ 15,984,947	\$ 12,001,597	\$ 27,986,544	\$ 15,115,346	\$ 12,318,821	\$ 27,434,167	\$ 16,357,608	\$ 17,023,706	\$ 33,381,313
COMPONENTS OF ENDING BALANCE												
Revolving Cash	\$ 75,000			\$ 75,000			\$ 8,000			\$ 700		
Stores (Warehouse)	\$ 84,053			\$ 84,053			\$ 84,053			\$ 320,093		
Prepaid Expenditures	\$ 208,000			\$ 208,000			\$ 208,000			\$ 251,252	\$ 1,045,148	
Total Working Capital	\$ 367,053	\$ -	\$ 367,053	\$ 367,053	\$ -	\$ 367,053	\$ 300,053	\$ -	\$ 300,053	\$ 572,045	\$ 1,045,148	\$ 1,617,193
Restricted:												
Categorical Programs Balance		\$ 16,419,260	\$ 16,419,260		\$ 12,001,597	\$ 12,001,597			\$ -		\$ 15,978,557	\$ 15,978,557
Assigned:												
Programs Carryovers			\$ -			\$ -		\$ 12,318,821	\$ 12,318,821			\$ -
LCFF Supplemental Carryover	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ 431,630		\$ 431,630
Instructional Materials	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			\$ -
Mandate Block Grant	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -			\$ -
Unassigned/Unappropriated:			\$ -			\$ -			\$ -			\$ -
Additional Reserve for Future Downturn (3%)	\$ 7,664,189		\$ 7,664,189	\$ 7,830,041		\$ 7,830,041	\$ 7,905,719		\$ 7,905,719	\$ 8,035,216		\$ 8,035,216
Reserve for Economic Uncertainties (up to 7%)	\$ 9,440,059		\$ 9,440,059	\$ 7,787,853		\$ 7,787,853	\$ 6,909,574		\$ 6,909,574	\$ 7,318,715		\$ 7,318,715
Additional Reserve for Future Downturn												
Unassigned/Unappropriated Amount												
Total Estimated Ending Balance - June 30			\$ 33,890,561			\$ 27,986,544			\$ 27,434,167			\$ 33,381,313

Total Reserve Balance	6.02%	5.98%	5.65%	5.73%
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* Unrestricted Funds: General Fund and Lottery

** Restricted Funds: Special Education, Federal and Categorical Programs

Unaudited Actuals Summary All Funds

UNAUDITED ACTUALS 2024-2025	Object	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
		General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299		-	-	3,062,999	1,646,466	4,709,465	4,709,465	1.95%
LCFF - State Aid	8011	4,297,752	-	4,297,752	-	-	-	4,297,752	1.78%
LCFF - Supplemental	8011	8,341,638	-	8,341,638	-	-	-	8,341,638	3.45%
LCFF - EPA Entitlement	8012	2,641,836	-	2,641,836	-	-	-	2,641,836	1.09%
LCFF Property Taxes (Other State Restricted)	8021-8097	160,780,223	-	160,780,223	8,833,450	-	8,833,450	169,613,673	70.24%
Other State (1160-1163)	8300-8599		-	-	-	-	-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560		2,559,347	2,559,347	-	1,194,089	1,194,089	3,753,436	1.55%
Mandated Block Grant	8550	500,279	-	500,279	-	-	-	500,279	0.21%
All Other State (CASSP, Transpo Excess)	8590	886,811	-	886,811	1,644,029	7,400,935	9,044,964	9,931,775	4.11%
All Other State (STRS on Behalf)	8590		-	-	-	9,293,508	9,293,508	9,293,508	3.85%
Discretionary Block Grant	8590		-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	(90,120)	-	(90,120)	295,150	10,235,539	10,530,689	10,440,569	4.32%
MAA/LEA-Medi Cal	8699		-	-	-	-	-	-	0.00%
Parcel Tax	8621		-	-	-	-	-	-	0.00%
Developer Fees	8681		-	-	-	-	-	-	0.00%
Interest & Fair Market Value	8661	3,114,740	25,813	3,140,553	424	16,880	17,304	3,157,857	1.31%
Facility Use (Civic Permit & Community Partnerships)	8689	1,529,366	-	1,529,366	-	-	-	1,529,366	0.63%
Transportation Fees	8675		-	-	-	-	-	-	0.00%
Rental Income	8972		-	-	-	-	-	-	0.00%
All Other Local	86xx		-	-	-	-	-	-	0.00%
Other Financing sources/Uses:	89xx	(30,495,208)	-	(30,495,208)	34,926,673	8,843,967	43,770,640	13,275,432	5.50%
TOTAL REVENUE		151,507,316	2,585,160	154,092,477	48,762,725	38,631,383	87,394,109	241,486,585	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	84,715,534	-	84,715,534	15,071,335	6,958,124	22,029,459	106,744,994	39.85%
Classified Salaries	2000-2999	23,790,686	-	23,790,686	15,147,204	9,258,097	24,405,301	48,195,987	17.99%
Employee Benefits	3000-3999	41,109,625	-	41,109,625	13,122,373	6,369,777	19,492,150	60,601,776	22.63%
(STRS on Behalf, Resource 7690 only)	3101-3102		-	-	-	9,293,508	9,293,508	9,293,508	3.47%
Books and Supplies	4000-4999	3,617,537	-	3,617,537	168,914	5,045,897	5,214,811	8,832,348	3.30%
Services & Other	5000-5999	6,627,130	2,585,160	9,212,290	4,806,932	9,363,379	14,170,311	23,382,601	8.73%
Capital Outlay	6000-6999	721,116	-	721,116	-	1,702,887	1,702,887	2,424,003	0.91%
Other Outgo (incl. Indirect Costs) + Transfers Out	7000-7699	6,209,176		6,209,176	617,529	1,538,608	2,156,137	8,365,313	3.12%
TOTAL EXPENDITURES		166,790,805	2,585,160	169,375,965	48,934,287	49,530,278	98,464,565	267,840,531	100.00%
Net Incr/(Decr) in Fd Bal		(15,283,489)	-	(15,283,489)	(171,562)	(10,898,895)	(11,070,457)	(26,353,946)	
Actual Beginning Balance - 7/1/2025		31,641,096	-	31,641,096	1,719,325	26,374,838	28,094,162	59,735,259	
Ending Fund Balance - 6/30/2025		16,357,608	-	16,357,608	1,547,763	15,475,943	17,023,706	33,381,313	

Unaudited Actuals Summary
All Funds

UNAUDITED ACTUALS 2024-2025		Fund 03	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67			
	Object	Student Body	Cafeteria	Building	Measure Z	Developer	School Facilities	Self-Funded	Enterprise	Workers'	TOTAL	GRAND TOTAL	
	Codes	ASB			Bond	Fee	Fund	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:													
Federal	8100-8299		1,487,394								1,487,394	6,196,859	1.77%
LCFF - State Aid	8011										-	4,297,752	1.23%
LCFF - Supplemental	8011										-	8,341,638	2.38%
LCFF - EPA Entitlement	8012										-	2,641,836	0.75%
LCFF Property Taxes (Other State Restricted)	8021-8097										-	169,613,673	48.35%
Other State (1160-1163)	8300-8599		7,846,908								7,846,908	7,846,908	2.24%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560										-	3,753,436	1.07%
Mandated Block Grant	8550										-	500,279	0.14%
All Other State (CASSP, Transpo Excess)	8590	-	-	-							-	9,931,775	2.83%
All Other State (STRS on Behalf)	8590	-	-	-							-	9,293,508	2.65%
Discretionary Block Grant	8590	-	-	-							-	-	0.00%
Local Revenue	8600-8799		1,736	6,645,556					-		6,647,291	17,072,504	4.87%
MAA/LEA-Medi Cal	8699										-	-	0.00%
Parcel Tax	8621										-	-	0.00%
Developer Fees	8681					1,151,214					1,151,214	1,151,214	0.33%
Interest & Fair Market Value	8661	151	215,972	1,468,422	328,019	193,810	9,653	76,602	11,198	46,497	2,350,325	5,508,182	1.57%
Facility Use (Civic Permit & Community Partnerships)	8689										-	1,529,366	0.44%
Transportation Fees	8675										-	-	0.00%
Rental Income	8972										-	-	0.00%
All Other Local	86xx	193,782	9,949	-				2,548,583	2,456,213		5,208,527	5,208,527	1.48%
Other Financing sources/Uses:	89xx	27,620		292	84,613,008				-		84,640,920	97,931,709	27.92%
TOTAL REVENUE		221,553	9,561,959	8,114,270	84,941,027	1,345,024	9,653	2,625,185	2,467,411	46,497	109,332,579	350,819,164	100.00%
EXPENDITURES:													
Certificated Salaries	1000-1999	2,502	-	-		-		-	115,969	-	118,471	106,863,465	32.92%
Classified Salaries	2000-2999		3,431,128	85,653		-	173	-	1,374,315	-	4,891,269	53,087,256	16.35%
Employee Benefits	3000-3999	560	1,592,243	40,748		-	16	-	678,239	-	2,311,806	62,913,582	19.38%
(STRS on Behalf, Resource 7690 only)	3101-3102		-	-		-		-	-	-	-	9,293,508	2.86%
Books and Supplies	4000-4999	54,360	3,344,793	20,706	691,261	59,382			37,010		4,207,512	13,039,860	4.02%
Services & Other	5000-5999	35,802	479,881	(276,561)	1,073,329	391,241	12,911	2,357,272	5,675	201	4,079,751	27,462,353	8.46%
Capital Outlay	6000-6999		210,256	19,320,797	2,069,424	401,839	2,359,573	-			24,361,889	26,785,892	8.25%
Other Outgo (incl. Indirect Costs)	7000-7699		356,893	6,419,959	9,613,008	24,948		-	341,541	59,549	16,815,898	25,181,211	7.76%
TOTAL EXPENDITURES		93,223	9,415,193	25,611,302	13,447,023	877,410	2,372,674	2,357,272	2,552,749	59,750	56,786,597	324,627,128	100.00%
Net Incr/(Decr) in Fd Bal		128,330	146,765	(17,497,032)	71,494,005	467,614	(2,363,021)	267,913	(85,339)	(13,253)	52,545,982	26,192,036	
Actual Beginning Balance - 7/1/2025		-	7,269,638	35,159,117	-	5,074,703	10,159,070	-	100,339	59,549	57,822,415	117,557,674	
Ending Fund Balance - 6/30/2025		128,330	7,416,403	17,662,084	71,494,004	5,542,317	7,796,049	267,913	15,000	46,296	110,368,396	143,749,709	

Cupertino Union School District
Assets Liabilities
Balance Sheet

UNAUDITED ACTUALS As of June 30, 2025		Unrestricted		Total	Restricted		Total	Total General Fund
		Fund 01	Fund 09		Fund 07	Fund 08		
		General Fund	Lottery (Non Prop 20)	Unrestricted	Special Education	Lottery (Prop 20) & Categoricals	Restricted	Unrestricted/Restricted
Accounts	ASSETS							
9110	Cash in County Treasury	25,673,079	(445,778)	25,227,301	(658,581)	13,874,748	13,216,166	38,443,467
9111	GASB31 Fair Market Value	(350,829)	(10,424)	(361,253)	(29,443)	(211,140)	(240,584)	(601,837)
9120	Cash in Banks	-	-	-	-	-	-	-
9130	Revolving Cash Account	700	-	700	-	-	-	700
9135	Cash with Fiscal Agent/Trustee	-	-	-	-	-	-	-
9201	Accounts Receivable-System Cre	26,117	-	26,117	-	16,461	16,461	42,578
9202	Accounts Receivable-School Sit	-	-	-	-	-	-	-
9203	Accounts Receivable-Interest	716,191	15,091	731,282	-	-	-	731,282
9205	Accounts Receivable-Payroll	2,164	-	2,164	-	-	-	2,164
9209	Accounts Receivable-Other	141,833	441,059	582,892	181,856	2,224,982	2,406,838	2,989,730
9211	Receivable Prior Year	-	-	-	2,812,488	-	2,812,488	2,812,488
9290	Due from Grantor Agencies	-	-	-	-	504,835	504,835	504,835
9310	Due From Other Funds	-	-	-	-	-	-	-
9320	Stores	320,093	-	320,093	-	-	-	320,093
9330	Prepaid Expenditures	251,252	-	251,252	-	1,045,148	1,045,148	1,296,401
9380	Lease Receivable	-	-	-	-	-	-	-
9490	Deferred outflows of resources	-	-	-	-	-	-	-
	TOTAL ASSETS	26,780,600	(52)	26,780,548	2,306,319	17,455,033	19,761,352	46,541,900
Accounts	LIABILITIES							
9501	Accounts Payable	918,096	-	918,096	758,594	920,833	1,679,427	2,597,523
9503	Accounts Payable - Sales Tax	-	(52)	(52)	(38)	27	(11)	(63)
9504	Accounts Payable - Salary and	-	-	-	-	-	-	-
9505	Accounts Payable - Retainage	-	-	-	-	-	-	-
9506	Accounts Payable - Security De	-	-	-	-	-	-	-
9507	Accounts Payable - IBNR	2,160,706	-	2,160,706	-	-	-	2,160,706
9511	Accounts Payable Prior Year	-	-	-	-	-	-	-
9516	Accounts Payable - Adj/PYRecomp	2,497,050	-	2,497,050	-	-	-	2,497,050
9519	Accounts Payable-Unemploy Ins	22,422	-	22,422	-	-	-	22,422
9520	Accounts Payable - STRS	480,017	-	480,017	-	-	-	480,017
9521	Accounts Payable - PERS	(12,270)	-	(12,270)	-	-	-	(12,270)
9523	Accounts Payable - FICA	106,049	-	106,049	-	-	-	106,049
9524	Accounts Payable - Medicare	26,321	-	26,321	-	-	-	26,321
9525	Accounts Payable - Federal W/H	134,215	-	134,215	-	-	-	134,215
9526	Accounts Payable - State W/H	51,903	-	51,903	-	-	-	51,903
9527	Accounts Payable - State Disab	1,215	-	1,215	-	-	-	1,215
9528	Accounts Payable - Garnish & L	-	-	-	-	-	-	-
9529	Accounts Payable - Deferred Pa	2,733,005	-	2,733,005	-	-	-	2,733,005
9530	Accounts Payable - Tax Shelter	(2,074)	-	(2,074)	-	-	-	(2,074)
9531	Accounts Payable - Dependent C	-	-	-	-	-	-	-
9532	Accounts Payable - Med Reimbur	-	-	-	-	-	-	-
9533	Accounts Payable - Life Insura	(1,011)	-	(1,011)	-	-	-	(1,011)
9534	Accounts Payable - Income Prot	-	-	-	-	-	-	-
9535	Accounts Payable - Dues	-	-	-	-	-	-	-
9537	Accounts Payable - Charity	-	-	-	-	-	-	-
9538	Voluntary Payroll Deductions	(2,636)	-	(2,636)	-	-	-	(2,636)
9539	Accounts Payable - Stale-Dated	46,951	-	46,951	-	576	576	47,528
9540	Accounts Payable - Commuter Pr	455	-	455	-	-	-	455
9541	A/P Stale Dated Payroll	302	-	302	-	-	-	302
9542	A/P UHC	70,470	-	70,470	-	-	-	70,470
9543	A/P Sutter	190,210	-	190,210	-	-	-	190,210
9544	A/P Kaiser	354,072	-	354,072	-	-	-	354,072
9545	A/P Aetna	(31,650)	-	(31,650)	-	-	-	(31,650)
9547	A/P Delta Dental	(17,571)	-	(17,571)	-	-	-	(17,571)
9548	A/P Self Ins Vison	52	-	52	-	-	-	52
9549	A/P Anthem Life	13,970	-	13,970	-	-	-	13,970
9550	A/P Kaiser - Mult Sites	(3,416)	-	(3,416)	-	-	-	(3,416)
9551	A/P Retiree First	(2,289)	-	(2,289)	-	-	-	(2,289)
9552	A/P CSESAP Summer Asst Prog	647,401	-	647,401	-	-	-	647,401
9578	AP WC Prem	(112,668)	-	(112,668)	-	-	-	(112,668)
9590	Due to Grantor Agencies	-	-	-	-	93,431	93,431	93,431
9610	Due to Other Funds	-	-	-	-	-	-	-
9650	Deferred Revenue	153,695	-	153,695	-	964,223	964,223	1,117,918
9663	Net Pension Liability	-	-	-	-	-	-	-
9690	Deferred inflows of resources	-	-	-	-	-	-	-
	TOTAL LIABILITIES	10,422,992	(52)	10,422,940	758,556	1,979,090	2,737,647	13,160,587
	TOTAL FUND BALANCE	16,357,608	-	16,357,608	1,547,763	15,475,943	17,023,705	33,381,313

Cupertino Union School District
Assets Liabilities
Balance Sheet

UNAUDITED ACTUALS											
As of June 30, 2025		Fund 03	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67	All Funds
		ASB	Student Nutrition	Building	Measure Z Bond	Dev Fee	State Facility	Self-Fund Insurance	Enterprise CuperDoodle	Self-Fund Worker's Comp	Grand Total
Accounts	ASSETS										
9110	Cash in County Treasury	128,179	5,920,086	4,510,568	72,335,962	5,583,019	8,150,975	411,794	626,005	-	136,110,055
9111	GASB31 Fair Market Value	151	(77,824)	(130,476)	85,673	(69,080)	(166,450)	(125,093)	79	-	(1,084,855)
9120	Cash in Banks	-	14,022	-	-	-	-	-	-	46,296	60,318
9130	Revolving Cash Account	-	259	-	-	-	-	-	-	-	959
9135	Cash with Fiscal Agent/Trustee	-	-	14,499,783	-	-	-	159,413	-	-	14,659,196
9201	Accounts Receivable-System Cre	-	-	-	-	-	-	329	-	-	42,907
9202	Accounts Receivable-School Sit	-	-	-	-	-	-	-	-	-	-
9203	Accounts Receivable-Interest	-	54,042	55,232	242,346	49,301	-	1,962	-	-	1,134,164
9205	Accounts Receivable-Payroll	-	-	-	-	-	-	-	-	-	2,164
9209	Accounts Receivable-Other	-	-	-	-	-	-	-	-	-	2,989,730
9211	Receivable Prior Year	-	-	-	-	-	-	62,973	79,620	-	2,955,081
9290	Due from Grantor Agencies	-	1,274,923	-	-	-	-	-	-	-	1,779,758
9310	Due From Other Funds	-	-	-	-	-	-	-	-	-	-
9320	Stores	-	237,198	-	-	-	-	-	-	-	557,291
9330	Prepaid Expenditures	-	-	-	-	-	-	-	-	-	1,296,401
9380	Lease Receivable	-	-	12,795,188	-	-	-	-	-	-	12,795,188
9490	Deferred outflows of resources	-	-	-	-	-	-	-	322,945	-	322,945
	TOTAL ASSETS	128,330	7,422,707	31,730,294	72,663,981	5,563,240	7,984,525	511,378	1,028,649	46,296	173,621,299
Accounts	LIABILITIES										
9501	Accounts Payable	-	7,005	9,342	1,169,977	16,206	180,986	-	20,535	-	4,001,574
9503	Accounts Payable - Sales Tax	-	(701)	-	-	-	-	-	-	-	(764)
9504	Accounts Payable - Salary and	-	-	-	-	-	-	-	-	-	-
9505	Accounts Payable - Retainage	-	-	11,750	-	4,717	7,490	-	-	-	23,957
9506	Accounts Payable - Security De	-	-	471,757	-	-	-	-	-	-	471,757
9507	Accounts Payable - IBNR	-	-	-	-	-	-	106,486	-	-	2,267,192
9511	Accounts Payable Prior Year	-	-	-	-	-	-	-	-	-	-
9516	Accounts Payable - Adj/PYRecomp	-	-	-	-	-	-	-	-	-	-
9519	Accounts Payable-Unemploy Ins	-	-	-	-	-	-	-	-	-	22,422
9520	Accounts Payable - STRS	-	-	-	-	-	-	-	-	-	480,017
9521	Accounts Payable - PERS	-	-	-	-	-	-	-	-	-	(12,270)
9523	Accounts Payable - FICA	-	-	-	-	-	-	-	-	-	106,049
9524	Accounts Payable - Medicare	-	-	-	-	-	-	-	-	-	26,321
9525	Accounts Payable - Federal W/H	-	-	-	-	-	-	-	-	-	134,215
9526	Accounts Payable - State W/H	-	-	-	-	-	-	-	-	-	51,903
9527	Accounts Payable - State Disab	-	-	-	-	-	-	-	-	-	1,215
9528	Accounts Payable - Garnish & L	-	-	-	-	-	-	-	-	-	-
9529	Accounts Payable - Deferred Pa	-	-	-	-	-	-	-	-	-	2,733,005
9530	Accounts Payable - Tax Shelter	-	-	-	-	-	-	-	-	-	(2,074)
9531	Accounts Payable - Dependent C	-	-	-	-	-	-	-	-	-	-
9532	Accounts Payable - Med Reimbur	-	-	-	-	-	-	-	-	-	-
9533	Accounts Payable - Life Insura	-	-	-	-	-	-	-	-	-	(1,011)
9534	Accounts Payable - Income Prot	-	-	-	-	-	-	-	-	-	-
9535	Accounts Payable - Dues	-	-	-	-	-	-	-	-	-	-
9537	Accounts Payable - Charity	-	-	-	-	-	-	-	-	-	-
9538	Voluntary Payroll Deductions	-	-	-	-	-	-	-	-	-	(2,636)
9539	Accounts Payable - State-Dated	-	-	-	-	-	-	-	-	-	47,528
9540	Accounts Payable - Commuter Pr	-	-	-	-	-	-	-	-	-	455
9541	A/P State Dated Payroll	-	-	-	-	-	-	-	-	-	302
9542	A/P UHC	-	-	-	-	-	-	-	-	-	70,470
9543	A/P Sutter	-	-	-	-	-	-	-	-	-	190,210
9544	A/P Kaiser	-	-	-	-	-	-	-	-	-	354,072
9545	A/P Aetna	-	-	-	-	-	-	-	-	-	(31,650)
9547	A/P Delta Dental	-	-	-	-	-	-	-	-	-	(17,571)
9548	A/P Self Ins Vison	-	-	-	-	-	-	-	-	-	52
9549	A/P Anthem Life	-	-	-	-	-	-	-	-	-	13,970
9550	A/P Kaiser - Mult Sites	-	-	-	-	-	-	-	-	-	(3,416)
9551	A/P Retiree First	-	-	-	-	-	-	-	-	-	(2,289)
9552	A/P CSESAP Summer Asst Prog	-	-	-	-	-	-	-	-	-	647,401
9578	AP WC Prem	-	-	-	-	-	-	-	-	-	(112,668)
9590	Due to Grantor Agencies	-	-	-	-	-	-	-	-	-	93,431
9610	Due to Other Funds	-	-	-	-	-	-	-	-	-	-
9650	Deferred Revenue	-	-	1,512,362	-	-	-	136,978	340,114	-	3,107,372
9663	Net Pension Liability	-	-	-	-	-	-	-	844,000	-	844,000
9690	Deferred inflows of resources	-	-	12,062,999	-	-	-	-	(191,000)	-	11,871,999
	TOTAL LIABILITIES	-	6,304	14,068,210	1,169,977	20,923	188,476	243,464	1,013,649	-	29,871,590
											-
	TOTAL FUND BALANCE	128,330	7,416,403	17,662,084	71,494,004	5,542,317	7,796,049	267,913	15,000	46,296	143,749,709

FY 2025-2026 MULTI-YEAR PROJECTION GENERAL FUNDS (01-09)

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
UNAUDITED BEGINNING FUND BALANCE, 7/1	\$ 59,735,259	\$ 33,381,313	\$ 21,818,945	\$ 20,022,460	\$ 23,060,400	\$ 32,678,957
REVENUE						
LCFF SOURCE 8010-8099	184,894,899	184,836,474	192,414,314	200,457,752	208,859,954	217,696,957
FEDERAL REVENUES 8100-8299	4,709,465	12,982,340	4,682,340	4,682,340	4,682,340	4,682,340
STATE REVENUE 8300-8599	23,478,998	26,660,501	24,651,506	25,781,266	27,353,508	29,510,714
LOCAL REVENUE 8600-8799	15,112,435	12,054,015	12,630,078	12,689,665	12,809,665	12,929,665
OTHER FINANCING SOURCES (8900-8999)	13,290,788	11,413,541	10,067,918	10,185,067	10,295,022	10,110,716
TOTAL REVENUE	241,486,585	247,946,871	244,446,156	253,796,090	264,000,489	274,930,391
EXPENDITURES						
CERTIFICATED SALARIES	106,744,993	109,430,384	104,387,470	107,059,050	107,617,766	108,184,807
CLASSIFIED SALARIES	48,195,987	48,884,309	46,887,755	47,334,569	48,028,971	48,703,331
EMPLOYEE BENEFITS	69,895,283	74,501,600	71,669,816	74,072,437	75,484,811	77,101,072
BOOKS & SUPPLIES	8,832,348	8,462,895	6,189,302	6,275,524	6,482,153	6,780,977
SERVICES & OTHER OPERATING	23,382,601	17,567,102	15,904,967	14,813,238	15,564,900	16,842,820
CAPITAL OUTLAY	2,424,003	6,080	6,080	6,080	6,080	6,080
OTHER OUTGO	9,984,864	656,869	1,197,252	1,197,252	1,197,252	1,197,252
OTHER OUTGO - TRANSFER OF INDIRECT COSTS	(1,619,551)	-	-	-	-	-
TOTAL EXPENDITURES	267,840,528	259,509,239	246,242,642	250,758,149	254,381,933	258,816,338
NET INCREASE (DECREASE) IN FUND BALANCE	(26,353,947)	(11,562,368)	(1,796,485)	3,037,941	9,618,556	16,114,053
FUND BALANCE	33,381,313	21,818,945	20,022,460	23,060,400	32,678,957	48,793,010
COMPONENTS OF ENDING BALANCE (GASB 54)						
Nonspendable (Working Capital)	572,045	295,114	295,114	295,114	295,114	295,114
Unrestricted Program Carryover (LCAP)	431,630	0	0	0	0	0
Restricted Categorical Program's Carryover	17,023,706	11,253,068	9,306,881	9,527,071	9,824,139	10,078,167
3% Reserve for Economic Uncertainties	8,035,216	7,785,277	7,387,279	7,522,744	7,631,458	7,764,490
Additional Board Reserve/Unrestricted Assigned	7,318,715	2,485,485	3,033,184	5,715,471	14,928,245	18,117,144
Total Reserve	15,353,931	10,270,763	10,420,463	13,238,215	22,559,703	25,881,634
Reserve Total %	5.73%	3.96%	4.23%	5.28%	8.87%	10.00%
Unassigned Fund Balance	0	0	0	0	0	12,538,094

LCAP Carryover 23-24 Restatement \$ 416,398

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEE) GRANTS						
			1985-2024			
			Cumulative	2024-2025	2025-2026	Grand Total
			Grants	Grant	Budget	
SCHOOL SITE						
Instructional Materials/Staff Development		\$	1,437,624	\$	\$	1,437,624
Grants for Teacher Initiated Projects			302,122	2,000		304,122
School Libraries			192,927			192,927
Arts & Technology Funds			1,658,227			1,658,227
Visual & Performing Arts			2,322,325	87,020	86,410	2,495,755
K-3 Classroom Music Funds			1,197,402			1,197,402
Whole Child Material			18,000			18,000
Middle School Music			125,000			125,000
Middle School Electives			15,000	15,000	100,000	130,000
Great Schools Week			44,966			44,966
School Safety Grant			6,800			6,800
School Literacy Books			93,000			93,000
STEM - Segdwick			0	1,200		1,200
Portrait of a Learner			0	25,000		25,000
5k run			0	1,000		1,000
TK Materials (Tinkerboxes)			10,500	6000		16,500
Total School Grants			7,423,893	137,220	186,410	7,747,523
DISTRICTWIDE						
Arts			253,000			253,000
After School Sports			0	40,000	40,000	80,000
CUSD 25			248,723			248,723
Disaster Preparedness Training			34,700			34,700
Diversity Staff Development/Literature			30,000			30,000
Guided Learning Center Pilot			180,000			180,000
Instructional Media Support			120,000			120,000
Classroom Books			175,000			175,000
Leadership Training			42,500			42,500
Language Arts Curriculum Development			85,000			85,000
4-5 Music Program			4,591,000			4,591,000
Parent Education			51,000			51,000
Physical Education Support			117,000			117,000
Summer Institutes			451,000			451,000
Science			352,200			352,200
Staff Development			57,000			57,000
RAFT memberships for teachers			9,000			9,000
Technology			496,500			496,500
District Math & Literacy Program			27,000			27,000
Classroom Support			18,000			18,000
Information Literacy Resource Teacher			214,000			214,000
Teacher Workshops in writing			32,000			32,000
Math Initiative			157,621			157,621
Innovator Award			37,000			37,000
Materials for Special Edu			7,000			7,000
Literacy			8,200			8,200
Mandarin Immersion Program			84,002			84,002
Mental Health Training - Speaker			2,000			2,000
Miscellaneous			16,300	4,236	2,400	22,936
School Specific Grants			5,500			5,500
Special Olympics			0	3,600		3,600
STEAM			300,000			300,000
Teachers Computer Monitor for Remote Teaching			46,000			46,000
Total District Grants		\$	8,248,246	\$ 47,836	\$ 42,400	\$ 8,338,482
TOTAL ALL GRANTS	\$	\$	15,672,139	\$ 185,056	228,810	\$ 16,086,005

Unaudited Actuals
5 Year Historical Comparison

General Fund - Unrestricted	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS
Beginning Fund Balance - July 1	22,327,058	34,250,477	32,836,327	47,005,558	31,641,096
LCFF Sources	145,541,903	147,464,012	163,998,186	156,558,068	176,061,449
Federal Revenues	-	-	-	-	-
Other State Revenues	3,017,134	3,313,641	4,538,950	3,983,061	3,946,436
Other Local Revenues	8,787,754	8,562,110	12,519,740	6,182,033	4,564,442
Other Financing	(23,825,959)	(27,711,554)	(24,671,394)	(24,946,900)	(30,479,851)
Grand Total Revenue	133,520,832	131,628,210	156,385,482	141,776,262	154,092,476
Certificated Salaries	70,919,166	74,705,275	76,735,581	84,570,461	84,715,534
Classified Salaries	15,843,195	16,745,608	18,654,963	21,974,319	23,790,686
Employee Benefits	26,789,131	28,381,685	31,648,138	38,108,131	41,109,625
Books and Supplies	1,272,397	5,362,363	5,691,970	4,939,727	3,617,537
Services and Other Operating Expenditures	7,018,949	7,935,520	9,957,662	8,931,089	9,212,290
Capital Outlay	97,560	250,388	359,783	220,009	721,116
Transfers of Indirect/Direct Support Costs	114,379	205,479	179,867	166,852	8,275,466
Debt Service	(457,363)	(543,959)	(572,295)	(1,353,467)	(2,066,290)
Total Expenditures	121,597,413	133,042,359	142,655,668	157,557,122	169,375,965
Revenue Less Expenditures	11,923,418	(1,414,149)	13,729,814	(15,780,860)	(15,283,489)
Total Estimated Ending Balance - June 30	34,250,476	32,836,327	46,566,142	31,224,698	16,357,608

Components of Ending Fund Balance:

Nonspendable Revolving Cash	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 700
Stores	\$ 391,912	\$ 369,232	\$ 381,396	\$ 365,860	\$ 320,093
Prepaid	\$ 297,387	\$ 271,066	\$ 246,377	\$ 580,170	\$ 251,252
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assigned/Carryover	\$ 22,136,949	\$ 12,153,397	\$ 24,796,145	\$ 6,584,703	\$ 431,630
Reserve for Economic Uncertainties	\$ 5,674,615	\$ 5,990,289	3.00% \$ 6,320,167	3.00% \$ 7,189,762	3.00% \$ 8,035,216
Additional Board Reserve	\$ 5,674,614	\$ 13,977,343	7.00% \$ 14,747,056	7.00% \$ 16,429,205	6.86% \$ 7,318,715
Total	\$ 34,250,477	\$ 32,836,327	\$ 46,566,141	\$ 31,224,699	\$ 16,357,608

Unaudited Actuals
5 Year Comparison

General Fund - Restricted	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS
Beginning Fund Balance - July 1	6,911,188	9,113,426	13,033,386	24,898,110	28,094,162
LCFF Sources	8,635,889	9,273,311	11,732,841	9,336,951	8,833,450
Federal Revenues	8,613,548	6,618,862	6,820,141	6,548,088	4,709,465
Other State Revenues	21,869,948	19,030,748	27,704,777	22,572,154	19,532,561
Other Local Revenues	4,359,797	5,273,461	6,416,123	10,729,181	10,547,993
Other Financing	26,279,468	30,357,539	27,207,407	36,111,293	43,770,639
Grand Total Revenue	69,758,649	70,553,920	79,881,290	85,297,666	87,394,109
Certificated Salaries	17,188,129	13,711,794	13,886,081	16,810,584	22,029,459
Classified Salaries	17,539,382	18,250,504	18,636,546	20,821,903	24,405,301
Employee Benefits	19,648,612	20,466,707	19,559,296	23,513,807	28,785,658
Books and Supplies	8,726,260	5,319,009	4,114,678	5,763,122	5,214,811
Services and Other Operating Expenditures	3,877,912	8,199,711	11,146,983	13,861,767	14,170,311
Capital Outlay	228,087	290,611	272,121	237,665	1,702,887
Transfers of Indirect/Direct Support Costs	-	-	-	-	446,739
Debt Service	348,029	395,624	400,861	1,092,767	1,709,397
Total Expenditures	67,556,411	66,633,960	68,016,567	82,101,614	98,464,565
Revenue Less Expenditures	2,202,239	3,919,960	11,864,723	3,196,052	(11,070,457)
Total Estimated Ending Balance - June 30	9,113,426	13,033,386	24,898,110	28,094,162	17,023,706

Components of Ending Fund Balance:

Nonspendable Revolving Cash	-	-	-	-	-
Stores	-	-	-	-	-
Prepaid	702,226	108,404	1,335,843	2,628,147	1,045,148
Restricted	8,411,200	12,924,982	23,562,267	25,466,016	15,978,557
Other Assigned/Carryover	-	-	-	-	-
Reserve for Economic Uncertainties	-	-	-	-	-
Additional Board Reserve	-	-	-	-	-
Total	\$ 9,113,426	\$ 13,033,386	\$ 24,898,110	\$ 28,094,162	\$ 17,023,706

2023-2024 Unaudited Actuals
5 Year Historical Comparison

General Fund - Total	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS	TOTAL FUNDS
Beginning Fund Balance - July 1	29,238,245	43,363,902	45,869,713	71,903,668	59,735,259
LCFF Sources	154,177,792	156,737,323	175,731,026	165,895,018	184,894,899
Federal Revenues	8,613,547	6,618,861	6,820,141	6,548,087	4,709,465
Other State Revenues	24,887,082	22,344,388	32,243,727	26,555,214	23,478,998
Other Local Revenues	13,147,550	13,835,570	18,935,863	16,911,213	15,112,435
Other Financing	2,453,509	2,645,985	2,536,012	11,164,393	13,290,788
Grand Total Revenue	203,279,480	202,182,127	236,266,769	227,073,925	241,486,585
Certificated Salaries	88,107,294	88,417,069	90,621,661	101,381,045	106,744,993
Classified Salaries	33,382,576	34,996,111	37,291,509	42,796,222	48,195,987
Employee Benefits	46,437,743	48,848,392	51,207,433	61,621,937	69,895,283
Books and Supplies	9,998,657	10,681,371	9,806,648	10,702,848	8,832,348
Services and Other Operating Expenditures	10,896,860	16,135,230	21,104,644	22,792,855	23,382,601
Capital Outlay	325,646	540,999	631,903	457,674	2,424,003
Transfers of Indirect/Direct Support Costs	(109,334)	(148,335)	(171,434)	(260,699)	9,984,864
Debt Service	114,378	205,479	179,866	166,851	(1,619,551)
Total Expenditures	189,153,820	199,676,316	210,672,230	239,658,733	267,840,528
Revenue Less Expenditures	14,125,660	2,505,811	25,594,539	(12,584,808)	(26,353,947)
Total Estimated Ending Balance - June 30	43,363,905	45,869,713	71,464,252	59,318,860	33,381,313

G = General Ledger Data; S = Supplemental Data

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

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	176,061,449.05	8,833,450.00	184,894,899.05	176,045,829.00	8,790,645.00	184,836,474.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,709,464.80	4,709,464.80	8,300,000.00	4,682,340.00	12,982,340.00	175.7%
3) Other State Revenue		8300-8599	3,946,436.87	19,532,561.14	23,478,998.01	8,077,691.00	18,582,810.00	26,660,501.00	13.6%
4) Other Local Revenue		8600-8799	4,579,798.59	10,547,992.88	15,127,791.47	4,190,000.00	7,864,015.00	12,054,015.00	-20.3%
5) TOTAL, REVENUES			184,587,684.51	43,623,468.82	228,211,153.33	196,613,520.00	39,919,810.00	236,533,330.00	3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	84,715,534.25	22,029,459.46	106,744,993.71	89,740,406.00	19,689,978.00	109,430,384.00	2.5%
2) Classified Salaries		2000-2999	23,790,686.18	24,405,300.99	48,195,987.17	24,542,243.00	24,342,066.00	48,884,309.00	1.4%
3) Employee Benefits		3000-3999	41,109,625.49	28,785,658.43	69,895,283.92	45,347,686.00	29,153,914.00	74,501,600.00	6.6%
4) Books and Supplies		4000-4999	3,617,536.94	5,214,811.41	8,832,348.35	3,342,272.00	5,120,623.00	8,462,895.00	-4.2%
5) Services and Other Operating Expenditures		5000-5999	9,212,290.44	14,170,310.80	23,382,601.24	8,064,960.00	9,502,142.00	17,567,102.00	-24.9%
6) Capital Outlay		6000-6999	721,115.78	1,702,887.19	2,424,002.97	6,080.00	0.00	6,080.00	-99.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,216,748.87	112,366.20	2,329,115.07	951,995.00	0.00	951,995.00	-59.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,066,290.06)	1,709,397.45	(356,892.61)	(1,168,803.00)	873,677.00	(295,126.00)	-17.3%
9) TOTAL, EXPENDITURES			163,317,247.89	98,130,191.93	261,447,439.82	170,826,839.00	88,682,400.00	259,509,239.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,270,436.62	(54,506,723.11)	(33,236,286.49)	25,786,681.00	(48,762,590.00)	(22,975,909.00)	-30.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,459,807.30	6,255,752.09	12,715,559.39	3,596,199.00	7,817,342.00	11,413,541.00	-10.2%
b) Transfers Out		7600-7629	6,058,717.29	334,373.42	6,393,090.71	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	447,505.75	112,366.20	559,871.95	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,402,521.38)	37,402,521.38	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,553,925.62)	43,436,266.25	6,882,340.63	(30,587,503.00)	42,001,044.00	11,413,541.00	65.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,283,489.00)	(11,070,456.86)	(26,353,945.86)	(4,800,822.00)	(6,761,546.00)	(11,562,368.00)	-56.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,224,698.51	28,094,162.25	59,318,860.76	16,357,607.51	17,023,705.39	33,381,312.90	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			31,224,698.51	28,094,162.25	59,318,860.76	16,357,607.51	17,023,705.39	33,381,312.90	-43.7%
d) Other Restatements		9795	416,398.00	0.00	416,398.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,641,096.51	28,094,162.25	59,735,258.76	16,357,607.51	17,023,705.39	33,381,312.90	-44.1%
2) Ending Balance, June 30 (E + F1e)			16,357,607.51	17,023,705.39	33,381,312.90	11,556,785.51	10,262,159.39	21,818,944.90	-34.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	0.00	0.00	0.00	-100.0%
Stores		9712	320,092.65	0.00	320,092.65	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	251,252.39	1,045,148.40	1,296,400.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,978,556.99	15,978,556.99	0.00	10,387,764.70	10,387,764.70	-35.0%
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	7,750,346.55	0.00	7,750,346.55	3,771,508.34	0.00	3,771,508.34	-51.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,035,215.92	0.00	8,035,215.92	7,785,277.17	0.00	7,785,277.17	-3.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(125,605.31)	(125,605.31)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,227,354.02	13,216,112.79	38,443,466.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	(361,253.39)	(240,583.52)	(601,836.91)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	700.00	0.00	700.00				
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	1,342,455.31	2,423,298.43	3,765,753.74				
4) Due from Grantor Government		9290	0.00	3,317,322.60	3,317,322.60				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	320,092.65	0.00	320,092.65				
7) Prepaid Expenditures		9330	251,252.39	1,045,148.40	1,296,400.79				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			26,780,600.98	19,761,298.70	46,541,899.68				
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	10,269,298.77	1,679,939.23	11,949,238.00				
2) Due to Grantor Governments		9590	0.00	93,431.00	93,431.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	153,694.70	964,223.08	1,117,917.78				
6) TOTAL, LIABILITIES			10,422,993.47	2,737,593.31	13,160,586.78				
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)			16,357,607.51	17,023,705.39	33,381,312.90				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,639,162.00	0.00	12,639,162.00	13,102,309.00	0.00	13,102,309.00	3.7%
Education Protection Account State Aid - Current Year		8012	2,641,836.00	0.00	2,641,836.00	2,625,186.00	0.00	2,625,186.00	-0.6%
State Aid - Prior Years		8019	228.00	0.00	228.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	375,631.94	0.00	375,631.94	384,577.00	0.00	384,577.00	2.4%
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	145,134,373.56	0.00	145,134,373.56	152,674,702.00	0.00	152,674,702.00	5.2%
Unsecured Roll Taxes		8042	7,676,847.23	0.00	7,676,847.23	7,303,668.00	0.00	7,303,668.00	-4.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,593,370.32	0.00	7,593,370.32	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			176,061,449.05	0.00	176,061,449.05	176,090,442.00	0.00	176,090,442.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(44,613.00)	0.00	(44,613.00)	New
Property Taxes Transfers		8097	0.00	8,833,450.00	8,833,450.00	0.00	8,790,645.00	8,790,645.00	-0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			176,061,449.05	8,833,450.00	184,894,899.05	176,045,829.00	8,790,645.00	184,836,474.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,812,732.88	2,812,732.88	0.00	3,206,013.00	3,206,013.00	14.0%
Special Education Discretionary Grants		8182	0.00	250,266.00	250,266.00	0.00	244,565.00	244,565.00	-2.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		632,165.00	632,165.00		305,719.00	305,719.00	-51.6%
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		165,125.09	165,125.09		316,816.00	316,816.00	91.9%
Title III, Immigrant Student Program	4201	8290		129,597.70	129,597.70		281,446.00	281,446.00	117.2%
Title III, English Learner Program	4203	8290		545,013.00	545,013.00		302,897.00	302,897.00	-44.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		31,391.00	31,391.00		24,884.00	24,884.00	-20.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	143,174.13	143,174.13	8,300,000.00	0.00	8,300,000.00	5,697.1%
TOTAL, FEDERAL REVENUE			0.00	4,709,464.80	4,709,464.80	8,300,000.00	4,682,340.00	12,982,340.00	175.7%
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	500,279.00	0.00	500,279.00	512,435.00	0.00	512,435.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	2,559,347.37	1,194,089.12	3,753,436.49	2,518,224.00	1,063,227.00	3,581,451.00	-4.6%
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		5,568,047.00	5,568,047.00		3,879,341.00	3,879,341.00	-30.3%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,637,186.00	1,637,186.00		1,637,181.00	1,637,181.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	886,810.50	11,133,239.02	12,020,049.52	5,047,032.00	12,003,061.00	17,050,093.00	41.8%
TOTAL, OTHER STATE REVENUE			3,946,436.87	19,532,561.14	23,478,998.01	8,077,691.00	18,582,810.00	26,660,501.00	13.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	130,952.64	0.00	130,952.64	125,000.00	0.00	125,000.00	-4.5%
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	3,108,769.13	0.00	3,108,769.13	2,466,000.00	0.00	2,466,000.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	31,783.94	17,303.72	49,087.66	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,529,365.55	0.00	1,529,365.55	1,450,000.00	0.00	1,450,000.00	-5.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	(236,429.53)	10,235,538.76	9,999,109.23	149,000.00	7,494,820.00	7,643,820.00	-23.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	15,356.86	0.00	15,356.86	0.00	0.00	0.00	-100.0%
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		295,150.40	295,150.40		369,195.00	369,195.00	25.1%
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			4,579,798.59	10,547,992.88	15,127,791.47	4,190,000.00	7,864,015.00	12,054,015.00	-20.3%
TOTAL, REVENUES			184,587,684.51	43,623,468.82	228,211,153.33	196,613,520.00	39,919,810.00	236,533,330.00	3.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	72,894,155.18	16,734,952.78	89,629,107.96	75,949,321.00	16,249,986.00	92,199,307.00	2.9%
Certificated Pupil Support Salaries		1200	2,289,347.25	2,152,317.83	4,441,665.08	3,039,030.00	1,627,248.00	4,666,278.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,484,025.88	2,003,619.73	11,487,645.61	10,012,282.00	1,534,618.00	11,546,900.00	0.5%
Other Certificated Salaries		1900	48,005.94	1,138,569.12	1,186,575.06	739,773.00	278,126.00	1,017,899.00	-14.2%
TOTAL, CERTIFICATED SALARIES			84,715,534.25	22,029,459.46	106,744,993.71	89,740,406.00	19,689,978.00	109,430,384.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,716,334.61	13,929,130.88	15,645,465.49	1,663,811.00	13,582,551.00	15,246,362.00	-2.6%
Classified Support Salaries		2200	10,724,048.08	6,722,555.17	17,446,603.25	11,848,938.00	6,775,070.00	18,624,008.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	2,731,584.37	2,098,306.93	4,829,891.30	2,309,702.00	2,314,865.00	4,624,567.00	-4.3%
Clerical, Technical and Office Salaries		2400	7,831,535.88	1,313,810.13	9,145,346.01	8,057,785.00	1,265,479.00	9,323,264.00	1.9%
Other Classified Salaries		2900	787,183.24	341,497.88	1,128,681.12	662,007.00	404,101.00	1,066,108.00	-5.5%
TOTAL, CLASSIFIED SALARIES			23,790,686.18	24,405,300.99	48,195,987.17	24,542,243.00	24,342,066.00	48,884,309.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,791,927.93	13,367,301.98	29,159,229.91	16,612,512.00	13,435,371.00	30,047,883.00	3.0%
PERS		3201-3202	5,933,172.66	6,087,409.21	12,020,581.87	6,745,124.00	6,327,430.00	13,072,554.00	8.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,050,258.18	2,172,664.11	5,222,922.29	3,361,819.00	2,154,772.00	5,516,591.00	5.6%
Unemployment Insurance		3401-3402	14,367,055.34	6,316,022.76	20,683,078.10	16,536,921.00	6,437,046.00	22,973,967.00	11.1%
Workers' Compensation		3501-3502	53,321.20	22,857.08	76,178.28	56,748.00	21,686.00	78,434.00	3.0%
OPEB, Allocated		3601-3602	1,913,890.18	819,403.29	2,733,293.47	2,034,562.00	777,609.00	2,812,171.00	2.9%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,109,625.49	28,785,658.43	69,895,283.92	45,347,686.00	29,153,914.00	74,501,600.00	6.6%
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	0.00	102,740.81	102,740.81	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	3,113,118.59	4,833,607.85	7,946,726.44	3,284,272.00	5,116,123.00	8,400,395.00	5.7%
Noncapitalized Equipment		4400	504,418.35	278,462.75	782,881.10	58,000.00	4,500.00	62,500.00	-92.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,617,536.94	5,214,811.41	8,832,348.35	3,342,272.00	5,120,623.00	8,462,895.00	-4.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,414,646.17	2,414,646.17	0.00	2,124,058.00	2,124,058.00	-12.0%
Travel and Conferences		5200	45,249.74	173,927.60	219,177.34	54,190.00	204,684.00	258,874.00	18.1%
Dues and Memberships		5300	47,639.79	23,441.00	71,080.79	46,183.00	0.00	46,183.00	-35.0%
Insurance		5400 - 5450	1,607,094.85	0.00	1,607,094.85	2,246,496.00	0.00	2,246,496.00	39.8%
Operations and Housekeeping Services		5500	4,639,456.41	77,862.50	4,717,318.91	2,641,500.00	0.00	2,641,500.00	-44.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	503,187.14	383,180.37	886,367.51	926,046.00	4,656.00	930,702.00	5.0%
Transfers of Direct Costs		5710	(442,208.64)	442,208.64	0.00	(40,127.00)	40,127.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,227.81)	35,189.70	1,961.89	(54,627.00)	21,500.00	(33,127.00)	-1,788.5%
Professional/Consulting Services and Operating Expenditures		5800	2,649,301.77	10,612,001.00	13,261,302.77	1,993,199.00	7,107,117.00	9,100,316.00	-31.4%
Communications		5900	195,797.19	7,853.82	203,651.01	252,100.00	0.00	252,100.00	23.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,212,290.44	14,170,310.80	23,382,601.24	8,064,960.00	9,502,142.00	17,567,102.00	-24.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	17,829.94	45,190.57	63,020.51	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,428,194.17	1,428,194.17	0.00	0.00	0.00	-100.0%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	64,116.61	64,116.61	6,080.00	0.00	6,080.00	-90.5%
Equipment Replacement		6500	255,780.09	53,019.64	308,799.73	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	447,505.75	112,366.20	559,871.95	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			721,115.78	1,702,887.19	2,424,002.97	6,080.00	0.00	6,080.00	-99.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,074,959.60	0.00	1,074,959.60	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,141,789.27	112,366.20	1,254,155.47	951,995.00	0.00	951,995.00	-24.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,216,748.87	112,366.20	2,329,115.07	951,995.00	0.00	951,995.00	-59.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(1,709,397.45)	1,709,397.45	0.00	(873,677.00)	873,677.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(356,892.61)	0.00	(356,892.61)	(295,126.00)	0.00	(295,126.00)	-17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,066,290.06)	1,709,397.45	(356,892.61)	(1,168,803.00)	873,677.00	(295,126.00)	-17.3%
TOTAL, EXPENDITURES			163,317,247.89	98,130,191.93	261,447,439.82	170,826,839.00	88,682,400.00	259,509,239.00	-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	6,459,807.30	6,255,752.09	12,715,559.39	3,596,199.00	7,817,342.00	11,413,541.00	-10.2%
(a) TOTAL, INTERFUND TRANSFERS IN			6,459,807.30	6,255,752.09	12,715,559.39	3,596,199.00	7,817,342.00	11,413,541.00	-10.2%
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	6,058,717.29	334,373.42	6,393,090.71	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,058,717.29	334,373.42	6,393,090.71	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	447,505.75	112,366.20	559,871.95	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			447,505.75	112,366.20	559,871.95	0.00	0.00	0.00	-100.0%
USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(37,402,521.38)	37,402,521.38	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,402,521.38)	37,402,521.38	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(36,553,925.62)	43,436,266.25	6,882,340.63	(30,587,503.00)	42,001,044.00	11,413,541.00	65.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	176,061,449.05	8,833,450.00	184,894,899.05	176,045,829.00	8,790,645.00	184,836,474.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,709,464.80	4,709,464.80	8,300,000.00	4,682,340.00	12,982,340.00	175.7%
3) Other State Revenue		8300-8599	3,946,436.87	19,532,561.14	23,478,998.01	8,077,691.00	18,582,810.00	26,660,501.00	13.6%
4) Other Local Revenue		8600-8799	4,579,798.59	10,547,992.88	15,127,791.47	4,190,000.00	7,864,015.00	12,054,015.00	-20.3%
5) TOTAL, REVENUES			184,587,684.51	43,623,468.82	228,211,153.33	196,613,520.00	39,919,810.00	236,533,330.00	3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	101,956,334.19	65,696,502.77	167,652,836.96	107,543,653.00	65,025,211.00	172,568,864.00	2.9%
2) Instruction - Related Services	2000-2999		21,814,269.12	10,148,500.26	31,962,769.38	23,134,289.00	7,258,952.00	30,393,241.00	-4.9%
3) Pupil Services	3000-3999		9,295,444.29	9,138,434.72	18,433,879.01	12,147,130.00	6,803,189.00	18,950,319.00	2.8%
4) Ancillary Services	4000-4999		0.00	475,836.45	475,836.45	75,585.00	442,721.00	518,306.00	8.9%
5) Community Services	5000-5999		362,281.10	0.00	362,281.10	346,442.00	0.00	346,442.00	-4.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,824,917.65	3,459,601.05	16,284,518.70	13,904,128.00	2,497,841.00	16,401,969.00	0.7%
8) Plant Services	8000-8999		14,782,752.67	9,098,950.48	23,881,703.15	12,723,617.00	6,654,486.00	19,378,103.00	-18.9%
9) Other Outgo	9000-9999		2,281,248.87	112,366.20	2,393,615.07	951,995.00	0.00	951,995.00	-60.2%
10) TOTAL, EXPENDITURES			163,317,247.89	98,130,191.93	261,447,439.82	170,826,839.00	88,682,400.00	259,509,239.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,270,436.62	(54,506,723.11)	(33,236,286.49)	25,786,681.00	(48,762,590.00)	(22,975,909.00)	-30.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,459,807.30	6,255,752.09	12,715,559.39	3,596,199.00	7,817,342.00	11,413,541.00	-10.2%
b) Transfers Out		7600-7629	6,058,717.29	334,373.42	6,393,090.71	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	447,505.75	112,366.20	559,871.95	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,402,521.38)	37,402,521.38	0.00	(34,183,702.00)	34,183,702.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,553,925.62)	43,436,266.25	6,882,340.63	(30,587,503.00)	42,001,044.00	11,413,541.00	65.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,283,489.00)	(11,070,456.86)	(26,353,945.86)	(4,800,822.00)	(6,761,546.00)	(11,562,368.00)	-56.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,224,698.51	28,094,162.25	59,318,860.76	16,357,607.51	17,023,705.39	33,381,312.90	-43.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,224,698.51	28,094,162.25	59,318,860.76	16,357,607.51	17,023,705.39	33,381,312.90	-43.7%
d) Other Restatements		9795	416,398.00	0.00	416,398.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,641,096.51	28,094,162.25	59,735,258.76	16,357,607.51	17,023,705.39	33,381,312.90	-44.1%
2) Ending Balance, June 30 (E + F1e)			16,357,607.51	17,023,705.39	33,381,312.90	11,556,785.51	10,262,159.39	21,818,944.90	-34.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	700.00	0.00	700.00	0.00	0.00	0.00	-100.0%
Stores		9712	320,092.65	0.00	320,092.65	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	251,252.39	1,045,148.40	1,296,400.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,978,556.99	15,978,556.99	0.00	10,387,764.70	10,387,764.70	-35.0%
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	7,750,346.55	0.00	7,750,346.55	3,771,508.34	0.00	3,771,508.34	-51.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,035,215.92	0.00	8,035,215.92	7,785,277.17	0.00	7,785,277.17	-3.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(125,605.31)	(125,605.31)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	4,623,042.47	3,204,681.47
6266	Educator Effectiveness, FY 2021-22	364,257.33	0.00
6300	Lottery: Instructional Materials	777,928.69	521,179.09
6546	Mental Health-Related Services	1,547,762.69	1,084,505.69
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,665,121.36	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,915,648.60	1,926,150.60
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,281,274.78	1,281,274.78
7311	Classified School Employee Professional Development Block Grant	44,864.15	9,403.15
7810	Other Restricted State	83,446.00	0.00
9010	Other Restricted Local	2,675,210.92	2,360,569.92
Total, Restricted Balance		15,978,556.99	10,387,764.70

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	193,933.00	25,000.00	-187.1%
5) TOTAL, REVENUES			193,933.00	25,000.00	-187.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,502.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	559.53	0.00	-400.0%
4) Books and Supplies		4000-4999	54,359.84	25,000.00	-54.0%
5) Services and Other Operating Expenditures		5000-5999	35,801.81	0.00	-300.0%
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			93,223.18	25,000.00	-854.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,709.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,620.15	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			27,620.15	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,329.97	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	128,329.97	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	128,329.97	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	128,329.97	New
2) Ending Balance, June 30 (E + F1e)			128,329.97	128,329.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,329.97	128,329.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	128,178.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	151.15		
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		
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			128,329.97		
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)			128,329.97		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	151.15	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	193,781.85	25,000.00	-87.1%
TOTAL, REVENUES			193,933.00	25,000.00	-187.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,502.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,502.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	477.90	0.00	-100.0%

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	36.28	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.24	0.00	-100.0%
Workers' Compensation		3601-3602	44.11	0.00	-100.0%
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			559.53	0.00	-400.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	54,359.84	25,000.00	-54.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,359.84	25,000.00	-54.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,437.70	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	34,064.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,801.81	0.00	-300.0%
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			93,223.18	25,000.00	-854.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	27,620.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,620.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			27,620.15	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	193,933.00	25,000.00	-187.1%
5) TOTAL, REVENUES			193,933.00	25,000.00	-187.1%
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		93,223.18	25,000.00	-73.2%
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			93,223.18	25,000.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,709.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,620.15	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			27,620.15	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,329.97	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	128,329.97	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	128,329.97	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	128,329.97	New
2) Ending Balance, June 30 (E + F1e)			128,329.97	128,329.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,329.97	128,329.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	128,329.97	128,329.97
Total, Restricted Balance		128,329.97	128,329.97

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	1,487,393.92	1,400,000.00	-5.9%
3) Other State Revenue		8300-8599	7,846,907.60	7,800,000.00	-0.6%
4) Other Local Revenue		8600-8799	227,657.15	118,500.00	-47.9%
5) TOTAL, REVENUES			9,561,958.67	9,318,500.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,431,128.27	3,755,966.00	9.5%
3) Employee Benefits		3000-3999	1,592,242.94	1,819,132.00	14.2%
4) Books and Supplies		4000-4999	3,344,792.57	4,399,000.00	31.5%
5) Services and Other Operating Expenditures		5000-5999	479,881.11	561,410.00	17.0%
6) Capital Outlay		6000-6999	210,255.95	250,000.00	18.9%
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	356,892.61	295,126.00	-17.3%
9) TOTAL, EXPENDITURES			9,415,193.45	11,080,634.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146,765.22	(1,762,134.00)	-1,300.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			146,765.22	(1,762,134.00)	-1,300.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,269,637.77	7,416,402.99	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,269,637.77	7,416,402.99	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,269,637.77	7,416,402.99	2.0%
2) Ending Balance, June 30 (E + F1e)			7,416,402.99	5,654,268.99	-23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	237,198.48	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	7,178,945.51	5,654,268.99	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,920,085.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(77,823.51)		
b) in Banks		9120	14,021.66		
c) in Revolving Cash Account		9130	259.00		
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	54,042.14		
4) Due from Grantor Government		9290	1,274,923.17		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	237,198.48		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,422,706.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,303.79		
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			6,303.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,416,402.99		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,487,393.92	1,400,000.00	-5.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,487,393.92	1,400,000.00	-5.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,846,907.60	7,800,000.00	-0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,846,907.60	7,800,000.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	625.00	5,000.00	700.0%
Food Service Sales		8634	1,110.72	3,500.00	215.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	208,924.06	100,000.00	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,048.41	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,948.96	10,000.00	0.5%
TOTAL, OTHER LOCAL REVENUE			227,657.15	118,500.00	-47.9%
TOTAL, REVENUES			9,561,958.67	9,318,500.00	-2.5%
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	2,300,980.09	2,551,373.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	900,622.42	964,476.00	7.1%
Clerical, Technical and Office Salaries		2400	229,525.76	240,117.00	4.6%
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			3,431,128.27	3,755,966.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	858,929.76	979,711.00	14.1%
OASDI/Medicare/Alternative		3301-3302	251,802.75	277,282.00	10.1%
Health and Welfare Benefits		3401-3402	419,353.31	494,102.00	17.8%
Unemployment Insurance		3501-3502	1,679.94	1,819.00	8.3%
Workers' Compensation		3601-3602	60,477.18	66,218.00	9.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,592,242.94	1,819,132.00	14.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	410,029.50	544,000.00	32.7%
Noncapitalized Equipment		4400	95,011.31	130,000.00	36.8%
Food		4700	2,839,751.76	3,725,000.00	31.2%
TOTAL, BOOKS AND SUPPLIES			3,344,792.57	4,399,000.00	31.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,964.65	40,000.00	21.3%
Dues and Memberships		5300	1,555.76	2,000.00	28.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,342.99	12,000.00	89.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,031.27	225,410.00	54.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,936.01)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	330,521.84	281,000.00	-15.0%
Communications		5900	400.61	1,000.00	149.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			479,881.11	561,410.00	17.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	184,273.29	125,000.00	-32.2%
Equipment Replacement		6500	25,982.66	125,000.00	381.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			210,255.95	250,000.00	18.9%
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	356,892.61	295,126.00	-17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			356,892.61	295,126.00	-17.3%
TOTAL, EXPENDITURES			9,415,193.45	11,080,634.00	17.7%
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	1,487,393.92	1,400,000.00	-5.9%
3) Other State Revenue		8300-8599	7,846,907.60	7,800,000.00	-0.6%
4) Other Local Revenue		8600-8799	227,657.15	118,500.00	-47.9%
5) TOTAL, REVENUES			9,561,958.67	9,318,500.00	-2.5%
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		9,051,957.85	10,773,508.00	19.0%
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		356,892.61	295,126.00	-17.3%
8) Plant Services	8000-8999		6,342.99	12,000.00	89.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,415,193.45	11,080,634.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			146,765.22	(1,762,134.00)	-1,300.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			146,765.22	(1,762,134.00)	-1,300.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,269,637.77	7,416,402.99	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,269,637.77	7,416,402.99	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,269,637.77	7,416,402.99	2.0%
2) Ending Balance, June 30 (E + F1e)			7,416,402.99	5,654,268.99	-23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	237,198.48	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	7,178,945.51	5,654,268.99	-21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,178,945.51	5,654,268.99
Total, Restricted Balance		7,178,945.51	5,654,268.99

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,441,996.84	9,139,938.00	8.3%
5) TOTAL, REVENUES			8,441,996.84	9,139,938.00	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,652.64	289,325.00	237.8%
3) Employee Benefits		3000-3999	40,748.16	191,828.00	370.8%
4) Books and Supplies		4000-4999	711,967.73	951,000.00	33.6%
5) Services and Other Operating Expenditures		5000-5999	796,768.40	525,152.00	-34.1%
6) Capital Outlay		6000-6999	21,390,220.70	18,154,838.00	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	470,960.19	2,745,611.00	483.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,496,317.82	22,857,754.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,054,320.98)	(13,717,816.00)	-8.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,948,998.82	11,309,292.00	90.1%
2) Other Sources/Uses					
a) Sources		8930-8979	84,613,300.35	0.00	-100.0%
b) Uses		7630-7699	9,613,008.35	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,051,293.18	(11,309,292.00)	-116.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,996,972.20	(25,027,108.00)	-146.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,159,116.76	89,156,087.96	153.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,159,116.76	89,156,087.96	153.6%
d) Other Restatements		9795	(1.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,159,115.76	89,156,087.96	153.6%
2) Ending Balance, June 30 (E + F1e)			89,156,087.96	64,128,979.96	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,494,004.21	67,586,089.21	-5.5%
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	17,662,083.75	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,457,109.25)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,846,530.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,803.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	14,499,782.51		
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	297,577.55		
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	12,795,187.57		
10) TOTAL, ASSETS			104,394,274.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,662,825.38		
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	1,512,361.87		
6) TOTAL, LIABILITIES			3,175,187.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	12,062,999.33		
2) TOTAL, DEFERRED INFLOWS			12,062,999.33		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			89,156,087.96		
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	6,645,555.58	8,832,681.00	32.9%
Interest		8660	1,705,426.24	307,257.00	-82.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	91,015.02	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,441,996.84	9,139,938.00	8.3%
TOTAL, REVENUES			8,441,996.84	9,139,938.00	8.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	61,640.81	52,348.00	-15.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	210,964.00	New
Clerical, Technical and Office Salaries		2400	24,011.83	26,013.00	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,652.64	289,325.00	237.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,162.37	135,222.00	570.7%
OASDI/Medicare/Alternative		3301-3302	6,466.81	32,949.00	409.5%
Health and Welfare Benefits		3401-3402	12,566.98	14,665.00	16.7%
Unemployment Insurance		3501-3502	42.20	247.00	485.3%
Workers' Compensation		3601-3602	1,509.80	8,745.00	479.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,748.16	191,828.00	370.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	501,348.83	951,000.00	89.7%
Noncapitalized Equipment		4400	210,618.90	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			711,967.73	951,000.00	33.6%
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	12,360.00	12,360.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,653.70	471,893.00	17,682.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	781,753.32	40,899.00	-94.8%
Communications		5900	1.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			796,768.40	525,152.00	-34.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,669,869.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,500,073.04	377,985.00	-74.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	17,220,277.81	17,776,853.00	3.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,390,220.70	18,154,838.00	-15.1%
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	38,523.18	2,023,982.00	5,153.9%
Other Debt Service - Principal		7439	432,437.01	721,629.00	66.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			470,960.19	2,745,611.00	483.0%
TOTAL, EXPENDITURES			23,496,317.82	22,857,754.00	-2.7%
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	5,948,998.82	11,309,292.00	90.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,948,998.82	11,309,292.00	90.1%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	75,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	292.00	0.00	-100.0%
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	9,613,008.35	0.00	-100.0%
(c) TOTAL, SOURCES			84,613,300.35	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	9,613,008.35	0.00	-100.0%
(d) TOTAL, USES			9,613,008.35	0.00	-100.0%
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)			69,051,293.18	(11,309,292.00)	-116.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,441,996.84	9,139,938.00	8.3%
5) TOTAL, REVENUES			8,441,996.84	9,139,938.00	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,025,357.63	20,112,143.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	470,960.19	2,745,611.00	483.0%
10) TOTAL, EXPENDITURES			23,496,317.82	22,857,754.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,054,320.98)	(13,717,816.00)	-8.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,948,998.82	11,309,292.00	90.1%
2) Other Sources/Uses					
a) Sources		8930-8979	84,613,300.35	0.00	-100.0%
b) Uses		7630-7699	9,613,008.35	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,051,293.18	(11,309,292.00)	-116.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,996,972.20	(25,027,108.00)	-146.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,159,116.76	89,156,087.96	153.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,159,116.76	89,156,087.96	153.6%
d) Other Restatements		9795	(1.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,159,115.76	89,156,087.96	153.6%
2) Ending Balance, June 30 (E + F1e)			89,156,087.96	64,128,979.96	-28.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,494,004.21	67,586,089.21	-5.5%
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	17,662,083.75	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,457,109.25)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	71,494,004.21	67,586,089.21
Total, Restricted Balance		71,494,004.21	67,586,089.21

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,345,024.41	1,286,951.00	-4.3%
5) TOTAL, REVENUES			1,345,024.41	1,286,951.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	59,382.20	500.00	-99.2%
5) Services and Other Operating Expenditures		5000-5999	391,241.09	432,603.00	10.6%
6) Capital Outlay		6000-6999	401,839.13	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,948.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			877,410.42	433,103.00	-50.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			467,613.99	853,848.00	82.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			467,613.99	853,848.00	82.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,074,702.85	5,542,316.84	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,074,702.85	5,542,316.84	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,074,702.85	5,542,316.84	9.2%
2) Ending Balance, June 30 (E + F1e)			5,542,316.84	6,396,164.84	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,542,316.84	6,396,164.84	15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,583,018.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,079.73)		
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	49,300.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,563,240.00		
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	20,923.16		
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			20,923.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,542,316.84		
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	187,205.68	182,728.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,604.75	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,151,213.98	1,104,223.00	-4.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,345,024.41	1,286,951.00	-4.3%
TOTAL, REVENUES			1,345,024.41	1,286,951.00	-4.3%
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	42,932.15	500.00	-98.8%
Noncapitalized Equipment		4400	16,450.05	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			59,382.20	500.00	-99.2%
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	320,067.17	361,076.00	12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,536.42	33,127.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	36,637.50	38,400.00	4.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			391,241.09	432,603.00	10.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	66,791.23	0.00	-100.0%
Buildings and Improvements of Buildings		6200	335,047.90	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			401,839.13	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	24,948.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,948.00	0.00	-100.0%
TOTAL, EXPENDITURES			877,410.42	433,103.00	-50.6%
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					

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	1,345,024.41	1,286,951.00	-4.3%
5) TOTAL, REVENUES			1,345,024.41	1,286,951.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		58,536.42	59,027.00	0.8%
8) Plant Services	8000-8999		793,926.00	374,076.00	-52.9%
9) Other Outgo	9000-9999	Except 7600-7699	24,948.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			877,410.42	433,103.00	-50.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			467,613.99	853,848.00	82.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			467,613.99	853,848.00	82.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,074,702.85	5,542,316.84	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,074,702.85	5,542,316.84	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,074,702.85	5,542,316.84	9.2%
2) Ending Balance, June 30 (E + F1e)			5,542,316.84	6,396,164.84	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,542,316.84	6,396,164.84	15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,542,316.84	6,396,164.84
Total, Restricted Balance		5,542,316.84	6,396,164.84

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	9,653.05	0.00	-100.0%
5) TOTAL, REVENUES			9,653.05	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	172.97	0.00	-100.0%
3) Employee Benefits		3000-3999	16.35	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,911.19	0.00	-100.0%
6) Capital Outlay		6000-6999	2,359,573.37	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,372,673.88	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,363,020.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,363,020.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,159,069.69	7,796,048.86	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,159,069.69	7,796,048.86	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,159,069.69	7,796,048.86	-23.3%
2) Ending Balance, June 30 (E + F1e)			7,796,048.86	7,796,048.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,796,048.86	7,796,048.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,150,975.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(166,449.89)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,984,525.35		
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	188,476.49		
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			188,476.49		
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)			7,796,048.86		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,653.05	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			9,653.05	0.00	-100.0%
TOTAL, REVENUES			9,653.05	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	172.97	0.00	-100.0%
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			172.97	0.00	-100.0%
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	13.22	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.08	0.00	-100.0%
Workers' Compensation		3601-3602	3.05	0.00	-100.0%
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			16.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,910.50	0.00	-100.0%
Communications		5900	.69	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,911.19	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,779,664.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	(420,091.01)	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,359,573.37	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,372,673.88	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,653.05	0.00	-100.0%
5) TOTAL, REVENUES			9,653.05	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		2,372,673.88	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,372,673.88	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,363,020.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,363,020.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,159,069.69	7,796,048.86	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,159,069.69	7,796,048.86	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,159,069.69	7,796,048.86	-23.3%
2) Ending Balance, June 30 (E + F1e)			7,796,048.86	7,796,048.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,796,048.86	7,796,048.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	7,796,048.86	7,796,048.86
Total, Restricted Balance		7,796,048.86	7,796,048.86

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	46,977.98	51,460.55	9.5%
4) Other Local Revenue		8600-8799	30,192,869.65	22,622,412.98	-25.1%
5) TOTAL, REVENUES			30,239,847.63	22,673,873.53	-25.0%
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	22,533,827.79	25,340,144.39	12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,533,827.79	25,340,144.39	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,706,019.84	(2,666,270.86)	-134.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			7,706,019.84	(2,666,270.86)	-134.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,246,258.23	29,952,278.07	34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,246,258.23	29,952,278.07	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,246,258.23	29,952,278.07	34.6%
2) Ending Balance, June 30 (E + F1e)			29,952,278.07	27,286,007.21	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,952,278.07	27,286,007.21	-8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,810,716.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	141,561.51		
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			29,952,278.07		
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)			29,952,278.07		
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	46,977.98	51,460.55	9.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,977.98	51,460.55	9.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,216,019.26	21,944,851.47	14.2%
Unsecured Roll		8612	480,054.27	331,000.00	-31.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	536,103.58	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	347,682.15	346,561.51	-0.3%
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	9,613,010.39	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			30,192,869.65	22,622,412.98	-25.1%
TOTAL, REVENUES			30,239,847.63	22,673,873.53	-25.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	15,930,000.00	16,150,000.00	1.4%
Bond Interest and Other Service Charges		7434	6,603,827.79	9,190,144.39	39.2%
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)			22,533,827.79	25,340,144.39	12.5%
TOTAL, EXPENDITURES			22,533,827.79	25,340,144.39	12.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,977.98	51,460.55	9.5%
4) Other Local Revenue		8600-8799	30,192,869.65	22,622,412.98	-25.1%
5) TOTAL, REVENUES			30,239,847.63	22,673,873.53	-25.0%
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	22,533,827.79	25,340,144.39	12.5%
10) TOTAL, EXPENDITURES			22,533,827.79	25,340,144.39	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,706,019.84	(2,666,270.86)	-134.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			7,706,019.84	(2,666,270.86)	-134.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,246,258.23	29,952,278.07	34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,246,258.23	29,952,278.07	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,246,258.23	29,952,278.07	34.6%
2) Ending Balance, June 30 (E + F1e)			29,952,278.07	27,286,007.21	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,952,278.07	27,286,007.21	-8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	10,257.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,457,153.71	2,467,311.00	0.4%
5) TOTAL, REVENUES			2,467,410.71	2,467,311.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	115,969.24	179,175.00	54.5%
2) Classified Salaries		2000-2999	1,374,315.34	1,096,272.00	-20.2%
3) Employee Benefits		3000-3999	678,239.29	665,991.00	-1.8%
4) Books and Supplies		4000-4999	37,009.80	43,000.00	16.2%
5) Services and Other Operating Expenses		5000-5999	5,674.80	378,624.00	6,572.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,211,208.47	2,363,062.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			256,202.24	104,249.00	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	341,541.47	104,249.00	-69.5%
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			(341,541.47)	(104,249.00)	-69.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(85,339.23)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,339.23	15,000.00	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,339.23	15,000.00	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,339.23	15,000.00	-85.1%
2) Ending Net Position, June 30 (E + F1e)			15,000.00	15,000.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,000.00	15,000.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	626,004.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	79.38		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	79,620.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			705,704.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	322,945.00		
2) TOTAL, DEFERRED OUTFLOWS			322,945.00		
I. LIABILITIES					
1) Accounts Payable		9500	20,535.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	340,114.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	844,000.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,204,649.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	(191,000.00)		
2) TOTAL, DEFERRED INFLOWS			(191,000.00)		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			15,000.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	10,257.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,257.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	940.95	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,456,212.76	2,467,311.00	0.5%
TOTAL, OTHER LOCAL REVENUE			2,457,153.71	2,467,311.00	0.4%
TOTAL, REVENUES			2,467,410.71	2,467,311.00	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	115,969.24	179,175.00	54.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,969.24	179,175.00	54.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	330,375.89	299,653.00	-9.3%

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	114,857.33	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	72,327.32	77,483.00	7.1%
Other Classified Salaries		2900	856,754.80	719,136.00	-16.1%
TOTAL, CLASSIFIED SALARIES			1,374,315.34	1,096,272.00	-20.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,217.96	33,933.00	5.3%
PERS		3201-3202	268,881.44	280,854.00	4.5%
OASDI/Medicare/Alternative		3301-3302	104,522.89	84,899.00	-18.8%
Health and Welfare Benefits		3401-3402	245,599.88	243,110.00	-1.0%
Unemployment Insurance		3501-3502	731.20	626.00	-14.4%
Workers' Compensation		3601-3602	26,285.92	22,569.00	-14.1%
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			678,239.29	665,991.00	-1.8%
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	37,009.80	38,500.00	4.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	4,500.00	New
TOTAL, BOOKS AND SUPPLIES			37,009.80	43,000.00	16.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	838.26	500.00	-40.4%
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	372,624.00	New
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	4,836.54	5,500.00	13.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,674.80	378,624.00	6,572.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,211,208.47	2,363,062.00	6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	341,541.47	104,249.00	-69.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			341,541.47	104,249.00	-69.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(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)			(341,541.47)	(104,249.00)	-69.5%

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	10,257.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,457,153.71	2,467,311.00	0.4%
5) TOTAL, REVENUES			2,467,410.71	2,467,311.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,211,208.47	2,363,062.00	6.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,211,208.47	2,363,062.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			256,202.24	104,249.00	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	341,541.47	104,249.00	-69.5%
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			(341,541.47)	(104,249.00)	-69.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(85,339.23)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,339.23	15,000.00	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,339.23	15,000.00	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,339.23	15,000.00	-85.1%
2) Ending Net Position, June 30 (E + F1e)			15,000.00	15,000.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	15,000.00	15,000.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	15,000.00	15,000.00
Total, Restricted Net Position		15,000.00	15,000.00

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	2,671,682.03	2,731,106.00	2.2%
5) TOTAL, REVENUES			2,671,682.03	2,731,106.00	2.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,357,472.88	2,731,106.00	15.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,357,472.88	2,731,106.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			314,209.15	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	59,548.54	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,548.54)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			254,660.61	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	314,209.15	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	314,209.15	New
d) Other Restatements		9795	59,548.54	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,548.54	314,209.15	427.7%
2) Ending Net Position, June 30 (E + F1e)			314,209.15	314,209.15	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	314,209.15	314,209.15	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	411,794.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(125,092.63)		
b) in Banks		9120	46,295.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	159,413.14		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,262.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			557,673.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	106,486.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	136,978.37		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			243,464.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			314,209.15		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,221.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	495.93	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,619,472.72	2,731,106.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	46,492.29	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,671,682.03	2,731,106.00	2.2%
TOTAL, REVENUES			2,671,682.03	2,731,106.00	2.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,168,592.07	2,731,106.00	25.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	188,880.81	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,357,472.88	2,731,106.00	15.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,357,472.88	2,731,106.00	15.8%
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	59,548.54	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			59,548.54	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(59,548.54)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,671,682.03	2,731,106.00	2.2%
5) TOTAL, REVENUES			2,671,682.03	2,731,106.00	2.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,357,472.88	2,731,106.00	15.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,357,472.88	2,731,106.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			314,209.15	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	59,548.54	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,548.54)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			254,660.61	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	314,209.15	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	314,209.15	New
d) Other Restatements		9795	59,548.54	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,548.54	314,209.15	427.7%
2) Ending Net Position, June 30 (E + F1e)			314,209.15	314,209.15	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	314,209.15	314,209.15	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,073.23	13,073.23	13,207.73	13,015.62	13,015.62	13,031.98
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)	0.00	0.00	0.00	0.00	0.00	(2.00)
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,073.23	13,073.23	13,207.73	13,015.62	13,015.62	13,029.98
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,073.23	13,073.23	13,207.73	13,015.62	13,015.62	13,029.98
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	8,698,688.57	0.00	8,698,688.57	0.00	0.00	8,698,688.57
Work in Progress	1,384,891.30	8,388,141.70	9,773,033.00	3,187,239.20	1,056,966.30	11,903,305.90
Total capital assets not being depreciated	10,083,579.87	8,388,141.70	18,471,721.57	3,187,239.20	1,056,966.30	20,601,994.47
Capital assets being depreciated:						
Land Improvements	37,289,677.85	4,675.15	37,294,353.00	4,156,415.87	0.00	41,450,768.87
Buildings	504,054,310.12	915,073.88	504,969,384.00	601,328.77	0.00	505,570,712.77
Equipment	7,660,772.25	332,142.75	7,992,915.00	18,451,907.78	0.00	26,444,822.78
Total capital assets being depreciated	549,004,760.22	1,251,891.78	550,256,652.00	23,209,652.42	0.00	573,466,304.42
Accumulated Depreciation for:						
Land Improvements	(19,792,852.18)	(5,093,727.82)	(24,886,580.00)	(1,211,089.13)	0.00	(26,097,669.13)
Buildings	(283,684,476.07)	(52,983,474.93)	(336,667,951.00)	(13,245,141.26)	0.00	(349,913,092.26)
Equipment	(4,886,863.01)	(1,266,509.99)	(6,153,373.00)	(427,328.21)	0.00	(6,580,701.21)
Total accumulated depreciation	(308,364,191.26)	(59,343,712.74)	(367,707,904.00)	(14,883,558.60)	0.00	(382,591,462.60)
Total capital assets being depreciated, net excluding lease and subscription assets	240,640,568.96	(58,091,820.96)	182,548,748.00	8,326,093.82	0.00	190,874,841.82
Lease Assets	5,205,428.00	356,664.00	5,562,092.00	0.00	0.00	5,562,092.00
Accumulated amortization for lease assets	(470,964.00)	(939,156.00)	(1,410,120.00)	0.00	0.00	(1,410,120.00)
Total lease assets, net	4,734,464.00	(582,492.00)	4,151,972.00	0.00	0.00	4,151,972.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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	255,458,612.83	(50,286,171.26)	205,172,441.57	11,513,333.02	1,056,966.30	215,628,808.29
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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.47%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$7,291,169.17
	Adjusted Appropriations Limit	\$152,927,001.37
	Appropriations Subject to Limit	\$152,927,001.37
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.25%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2025

Printed Name: Stacy Yao

Title: Secretary

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: Dr. David M. Toston, Sr.

Title: Superintendent of Schools

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

For County Office of Education:

Susan Ady

Name
Direct III, District Business Services

Title
408-453-6883

Telephone
sady@sccoe.org

E-mail Address

For School District:

Tina Bernal

Name
Director, Fiscal Services

Title
408-252-3000 x61412

Telephone
bernal_tina@cusdk8.org

E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A; ESSA; Basic Grants Low Income & Neglected	Elementary & Secondary School Emergency Relief III ESSER III	Elementary & Secondary School Emergency Relief III ESSER III Learning Loss	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	Special Ed: IDEA Preschool Grants, Part B, Sec 619
FEDERAL CATALOG NUMBER	84.010	84.425	84.425U	84.027	84.027	84.027	84.173
RESOURCE CODE	3010	3213	3214	3310	3311	3312	3315
REVENUE OBJECT	8290	8290	8290	8181	8181	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	291,672.00	.62	143,173.51	0.00	0.00	476,384.57	0.00
2. a. Current Year Award	340,493.00	0.00	0.00	2,356,439.00	65,319.00	427,369.00	58,508.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	340,493.00	0.00	0.00	2,356,439.00	65,319.00	427,369.00	58,508.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	632,165.00	.62	143,173.51	2,356,439.00	65,319.00	903,753.57	58,508.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	119,726.31	0.00	0.00	476,384.57	0.00
6. Cash Received in Current Year	430,277.42	.62	23,447.20	0.00	0.00	258,635.68	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	430,277.42	.62	143,173.51	0.00	0.00	735,020.25	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	632,165.00	.62	143,173.51	2,356,439.00	65,319.00	390,974.88	58,508.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	632,165.00	.62	143,173.51	2,356,439.00	65,319.00	390,974.88	58,508.00
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments	4,055.58	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

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

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(197,832.00)	0.00	0.00	(2,356,439.00)	(65,319.00)	344,045.37	(58,508.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	344,045.37	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	201,887.58	0.00	0.00	2,356,439.00	65,319.00	0.00	58,508.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	512,778.69	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	512,778.69	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	632,165.00	.62	143,173.51	2,356,439.00	65,319.00	390,974.88	58,508.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	ESSA: Title II, Part A, Supporting Effective Instruction	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	ESSA: Title III, Immigrant Student Program	ESSA: Title III, English Learner Student Program
FEDERAL CATALOG NUMBER	84.173	84.027A	84.173A	84.367	84.424	84.365	84.365
RESOURCE CODE	3318	3327	3345	4035	4127	4201	4203
REVENUE OBJECT	8990	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	10,658.00	15,078.00	968.00	95,820.00	3,815.00	129,597.70	214,867.00
2. a. Current Year Award	10,325.00	165,561.00	0.00	203,303.00	27,576.00	0.00	330,146.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	10,325.00	165,561.00	0.00	203,303.00	27,576.00	0.00	330,146.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	20,983.00	180,639.00	968.00	299,123.00	31,391.00	129,597.70	545,013.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	10,658.00	0.00	968.00	92,343.01	3,274.38	84,570.17	139,907.69
6. Cash Received in Current Year	10,658.00	0.00	0.00	103,908.00	27,611.00	138,458.53	297,611.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	21,316.00	0.00	968.00	196,251.01	30,885.38	223,028.70	437,518.69
EXPENDITURES							
9. Donor-Authorized Expenditures	10,658.00	180,639.00	461.00	165,125.09	31,391.00	129,597.70	545,013.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	10,658.00	180,639.00	461.00	165,125.09	31,391.00	129,597.70	545,013.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

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

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,658.00	(180,639.00)	507.00	31,125.92	(505.62)	93,431.00	(107,494.31)
a. Unearned Revenue	10,658.00	0.00	507.00	31,125.92	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	93,431.00	0.00
c. Accounts Receivable	0.00	180,639.00	0.00	0.00	505.62	0.00	107,494.31
14. Unused Grant Award Calculation (line 4 minus line 9)	10,325.00	0.00	507.00	133,997.91	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	10,325.00	0.00	507.00	133,997.91	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,658.00	180,639.00	461.00	165,125.09	31,391.00	129,597.70	545,013.00

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

Description	
FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carry over	1,382,034.40
2. a. Current Year Award	3,985,039.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	3,985,039.00
3. Required Matching Funds/Other	0.00
4. Total Available Award	5,367,073.40
(sum lines 1, 2d, & 3)	
REVENUES	
5. Unearned Revenue Deferred from Prior Year	927,832.13
6. Cash Received in Current Year	1,290,607.45
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	2,218,439.58
EXPENDITURES	
9. Donor-Authorized Expenditures	4,709,464.80
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,709,464.80
12. Amounts Included in Line 6 above for Prior Year Adjustments	4,055.58
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,486,969.64)
a. Unearned Revenue	386,336.29
b. Accounts Payable	93,431.00

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

Description	
c. Accounts Receivable	2,970,792.51
14. Unused Grant Award Calculation (line 4 minus line 9)	657,608.60
15. If Carryover is allowed, enter line 14 amount here	657,608.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,709,464.80

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

Description	001	002	003	004	
STATE PROGRAM NAME	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program	Special Ed: Project Workability I LEA	Tobacco-Use Prevention Education: Grades Six Through Twelve	On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	6053	6520	6690	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carry over	795,914.66	0.00	0.00	0.00	795,914.66
2. a. Current Year Award	0.00	5,508.52	30,856.00	9,283,248.00	9,319,612.52
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,508.52	30,856.00	9,283,248.00	9,319,612.52
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	795,914.66	5,508.52	30,856.00	9,283,248.00	10,115,527.18
REVENUES					
5. Unearned Revenue Deferred from Prior Year	795,914.66	0.00	0.00	0.00	795,914.66
6. Cash Received in Current Year	0.00	5,508.52	30,856.00	0.00	36,364.52
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	795,914.66	5,508.52	30,856.00	0.00	832,279.18
EXPENDITURES					
9. Donor-Authorized Expenditures	117,007.50	5,508.52	30,856.00	9,283,248.00	9,436,620.02
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	117,007.50	5,508.52	30,856.00	9,283,248.00	9,436,620.02
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	678,907.16	0.00	0.00	(9,283,248.00)	(8,604,340.84)
a. Unearned Revenue	678,907.16	0.00	0.00	0.00	678,907.16

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

Description	001	002	003	004	
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	678,907.16	0.00	0.00	0.00	678,907.16
15. If Carryover is allowed, enter line 14 amount here	678,907.16	0.00	0.00	0.00	678,907.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	117,007.50	5,508.52	30,856.00	0.00	153,372.02

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

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

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

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

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program ELOP	Educator Effectiveness, FY 2021-2022	Lottery : Instructional Materials	CA Community Schools Partnership Act - Planning Grant	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	Mental Health-Related Services
RESOURCE CODE	2600	6266	6300	6331	6500	6510	6546
REVENUE OBJECT	8590	8590	8560	8590	8311	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	3,781,770.06	2,415,196.88	2,868,967.91	177,540.78	0.00	314,116.11	1,405,208.47
2. a. Current Year Award	5,568,047.00	0.00	1,194,089.12	0.00	8,833,450.00	197,989.97	1,089,188.00
b. Other Adjustments	0.00	0.00	0.00	0.00	96,628.19	956.43	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	5,568,047.00	0.00	1,194,089.12	0.00	8,930,078.19	198,946.40	1,089,188.00
3. Required Matching Funds/Other	0.00	0.00	112,366.20	0.00	34,926,673.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	9,349,817.06	2,415,196.88	4,175,423.23	177,540.78	43,856,751.19	513,062.51	2,494,396.47
REVENUES							
5. Cash Received in Current Year	4,002,534.00	0.00	715,592.44	0.00	8,929,654.00	170,146.43	986,489.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	(13,603.12)	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	1,565,513.00	0.00	492,099.80	0.00	424.19	28,799.97	102,699.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	1,565,513.00	0.00	492,099.80	0.00	424.19	28,799.97	102,699.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	34,926,673.00	0.00	0.00
9. Total Available							
(sum lines 5, 7c, & 8)	5,568,047.00	0.00	1,207,692.24	0.00	43,856,751.19	198,946.40	1,089,188.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,726,774.59	2,050,939.55	2,352,346.14	177,540.78	43,856,751.19	513,062.51	961,711.78
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	4,726,774.59	2,050,939.55	2,352,346.14	177,540.78	43,856,751.19	513,062.51	961,711.78
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,623,042.47	364,257.33	1,823,077.09	0.00	0.00	0.00	1,532,684.69

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Education Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Discretionary Block Grant	Arts and Music in Schools (AMS) - Funding Guarantee and Accountability Act (Prop 28)	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	Child Nutrition: School Food Best Practices Apportionment	Classified School Employee Professional Development Block Grant	Learning Recovery Block Grant
RESOURCE CODE	6547	6762	6770	7032	7033	7311	7435
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	6,569,197.29	1,220,130.40	1,387,994.10	202,783.04	77,335.60	4,723,093.51
2. a. Current Year Award	554,841.00	0.00	1,637,186.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	554,841.00	0.00	1,637,186.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	554,841.00	6,569,197.29	2,857,316.40	1,387,994.10	202,783.04	77,335.60	4,723,093.51
REVENUES							
5. Cash Received in Current Year	504,484.00	0.00	1,489,815.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	50,357.00	0.00	147,371.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable							
(line 7a minus line 7b)	50,357.00	0.00	147,371.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available							
(sum lines 5, 7c, & 8)	554,841.00	0.00	1,637,186.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	554,841.00	3,904,075.93	941,667.80	106,719.32	202,783.04	32,471.45	4,723,093.51
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	554,841.00	3,904,075.93	941,667.80	106,719.32	202,783.04	32,471.45	4,723,093.51
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,665,121.36	1,915,648.60	1,281,274.78	0.00	44,864.15	0.00

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

Description	015	016	
STATE PROGRAM NAME	Literacy Screenings Professional Development, FY 2024-2025	Ongoing & Major Maintenance Account (RMA: Ed Code Section 17070.75)	TOTAL
RESOURCE CODE	7810	8150	
REVENUE OBJECT	8590	8980	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	0.00	0.00	25,143,334.15
2. a. Current Year Award	83,446.00	5,948,998.82	25,107,235.91
b. Other Adjustments	0.00	0.00	97,584.62
c. Adj Curr Yr Award (sum lines 2a & 2b)	83,446.00	5,948,998.82	25,204,820.53
3. Required Matching Funds/Other	0.00	2,732,259.82	37,771,299.02
4. Total Available Award (sum lines 1, 2c, & 3)	83,446.00	8,681,258.64	88,119,453.70
REVENUES			
5. Cash Received in Current Year	83,446.00	0.00	16,882,160.87
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	(13,603.12)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	5,948,998.82	8,336,262.78
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	5,948,998.82	8,336,262.78
8. Contributed Matching Funds	0.00	2,732,259.82	37,658,932.82
9. Total Available (sum lines 5, 7c, & 8)	83,446.00	8,681,258.64	62,877,356.47
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	8,681,258.64	73,786,037.23
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00

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

Description	015	016	
12. Total Expenditures (line 10 plus line 11)	0.00	8,681,258.64	73,786,037.23
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	83,446.00	0.00	14,333,416.47

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	
LOCAL PROGRAM NAME	Other Restricted Local	Other Restricted Local - School Misc Funded Projects	TOTAL
RESOURCE CODE	9010	9505	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	1,243,056.29	1,910,554.85	3,153,611.14
2. a. Current Year Award	2,869,340.04	7,402,564.08	10,271,904.12
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,869,340.04	7,402,564.08	10,271,904.12
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,112,396.33	9,313,118.93	13,425,515.26
REVENUES			
5. Cash Received in Current Year	2,869,340.04	7,402,564.08	10,271,904.12
6. Amounts Included in Line 5 for			
Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	2,869,340.04	7,402,564.08	10,271,904.12
EXPENDITURES			
10. Donor-Authorized Expenditures	3,431,683.48	7,318,620.86	10,750,304.34
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	
12. Total Expenditures (line 10 plus line 11)	3,431,683.48	7,318,620.86	10,750,304.34
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	680,712.85	1,994,498.07	2,675,210.92

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,744,993.71	301	0.00	303	106,744,993.71	305	0.00		307	106,744,993.71	309
2000 - Classified Salaries	48,195,987.17	311	563,441.44	313	47,632,545.73	315	2,468,041.03		317	45,164,504.70	319
3000 - Employee Benefits	69,895,283.92	321	197,255.29	323	69,698,028.63	325	1,389,954.93		327	68,308,073.70	329
4000 - Books, Supplies Equip Replace. (6500)	9,141,148.08	331	26,081.91	333	9,115,066.17	335	2,578,058.95		337	6,537,007.22	339
5000 - Services . . . & 7300 - Indirect Costs	23,025,708.63	341	185,954.74	343	22,839,753.89	345	4,681,330.61		347	18,158,423.28	349
TOTAL					256,030,388.13	365	TOTAL			244,913,002.61	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	88,872,022.97	375
2. Salaries of Instructional Aides Per EC 41011.	2100	15,399,420.99	380
3. STRS.	3101 & 3102	24,125,834.02	382
4. PERS.	3201 & 3202	3,993,024.05	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,567,027.62	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,695,768.45	385
7. Unemployment Insurance.	3501 & 3502	51,293.64	390
8. Workers' Compensation Insurance.	3601 & 3602	1,840,099.56	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).		150,544,491.30	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		150,544,491.30	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.		61.47%	
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)		
.....		60.00%
2. Percentage spent by this district (Part II, Line 15)		61.47%
.....		
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)		244,913,002.61
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
.....		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	235,883,302.00	10,005,715.00	245,889,017.00	75,000,000.00	15,930,000.00	304,959,017.00	16,150,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	503,515.00	47,190,429.00	47,693,944.00	0.00	(2,432,027.00)	50,125,971.00	1,109,382.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	9,820,055.00	(6,253,813.00)	3,566,242.00	9,967,418.00	1,682,478.00	11,851,182.00	1,334,326.00
Net Pension Liability	194,953,000.00	0.00	194,953,000.00	0.00	15,621,000.00	179,332,000.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable	2,502,886.11	(662,054.11)	1,840,832.00	65,152.78	0.00	1,905,984.78	1,905,984.78
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Governmental activities long-term liabilities	443,662,758.11	50,280,276.89	493,943,035.00	85,032,570.78	30,801,451.00	548,174,154.78	20,499,692.78
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	574,000.00	0.00	574,000.00	270,000.00	0.00	844,000.00	
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	574,000.00	0.00	574,000.00	270,000.00	0.00	844,000.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	267,840,530.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,709,464.80
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	362,281.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,864,131.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,393,615.07
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,393,090.71
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,013,117.90
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)				252,117,947.83
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)				13,073.23
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,285.05
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.)		232,222,241.34		17,701.32
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)		232,222,241.34		17,701.32
B. Required effort (Line A.2 times 90%)		209,000,017.21		15,931.19
C. Current year expenditures (Line I.E and Line II.B)		252,117,947.83		19,285.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	140,759,133.49		140,759,133.49			152,927,001.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,092.89		13,092.89			13,073.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	13,073.23		13,073.23	13,015.62		13,015.62
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)			13,073.23			13,015.62
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)	375,631.94		375,631.94	384,577.00		384,577.00
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)	145,134,373.56		145,134,373.56	152,674,702.00		152,674,702.00
5. Unsecured Roll Taxes (Object 8042)	7,676,847.23		7,676,847.23	7,303,668.00		7,303,668.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	7,593,370.32		7,593,370.32	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	160,780,223.05	0.00	160,780,223.05	160,362,947.00	0.00	160,362,947.00
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)	160,780,223.05	0.00	160,780,223.05	160,362,947.00	0.00	160,362,947.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,018,766.26			3,243,892.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,681,258.64		8,681,258.64	7,817,342.00		7,817,342.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,681,258.64	0.00	11,700,024.90	7,817,342.00	0.00	11,061,234.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	15,280,998.00		15,280,998.00	15,727,495.00		15,727,495.00
25. LCFF State Aid - Prior Years (Object 8019)	228.00		228.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	15,281,226.00	0.00	15,281,226.00	15,727,495.00	0.00	15,727,495.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	228,211,153.33		228,211,153.33	236,533,330.00		236,533,330.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,157,856.79		3,157,856.79	2,466,000.00		2,466,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			140,759,133.49			152,927,001.37
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9985			0.9956
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			145,635,832.20			162,059,288.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			160,780,223.05			160,362,947.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,568,787.60			1,561,874.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			12,757,575.06
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,568,787.60			12,757,575.06
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])			2,278,015.62			1,823,899.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			163,058,238.67			162,186,846.16
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)			1,568,787.60			10,933,675.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			163,058,238.67			
b. State Subventions (Line D8)			1,568,787.60			
c. Less: Excluded Appropriations (Line C23)			11,700,024.90			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			152,927,001.37			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			7,291,169.17			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			152,927,001.37			162,059,288.06
12. Appropriations Subject to the Limit (Line D9d)			152,927,001.37			

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)

9,300,565.84

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.

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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)

215,144,143.42

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.32%

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)

9,543,203.03

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,578,406.60

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	61,400.00
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)	940,774.05
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)	13,123,783.68
9. Carry-Forward Adjustment (Part IV, Line F)	(2,634,026.92)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,489,756.75
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	165,258,116.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,962,769.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,985,229.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	475,836.45
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	362,281.10
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,408,775.33
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)	312,927.76
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,289,192.84
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)	20,836,403.01
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)	93,223.18
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,008,293.13
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)	246,993,048.26
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.31%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.25%

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)	13,123,783.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,890,164.54
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 (7.55%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.55%) times Part III, Line B19); zero if positive	(2,634,026.92)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,634,026.92)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.25%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1317013.46) is applied to the current year calculation and the remainder (\$-1317013.46) is deferred to one or more future years:	4.78%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-878008.97) is applied to the current year calculation and the remainder (\$-1756017.95) is deferred to one or more future years:	4.96%
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)	(2,634,026.92)

Approved
indirect
cost rate: 7.55%

Highest
rate used
in any
program: 7.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,420,072.16	306,702.43	6.94%
01	3010	587,787.00	44,378.00	7.55%
01	3310	2,191,017.20	165,421.80	7.55%
01	3311	60,734.00	4,585.00	7.55%
01	3312	363,528.48	27,446.40	7.55%
01	3315	54,400.74	4,107.26	7.55%
01	3318	9,909.81	748.19	7.55%
01	3327	167,958.16	12,680.84	7.55%
01	3345	428.67	32.33	7.54%
01	4035	153,533.09	11,592.00	7.55%
01	4127	29,188.00	2,203.00	7.55%
01	4201	120,499.70	9,098.00	7.55%
01	4203	506,753.37	38,259.63	7.55%
01	6053	108,793.58	8,213.92	7.55%
01	6266	1,906,963.79	143,975.76	7.55%
01	6331	165,077.43	12,463.35	7.55%
01	6520	5,121.82	386.70	7.55%
01	6546	752,377.21	56,804.48	7.55%
01	6547	515,891.21	38,949.79	7.55%
01	6690	28,689.91	2,166.09	7.55%
01	6762	3,630,010.16	274,065.77	7.55%
01	6770	932,344.36	9,323.44	1.00%
01	7311	30,191.96	2,279.49	7.55%
01	7435	4,391,541.97	331,551.54	7.55%
01	9010	9,045,097.96	201,962.24	2.23%
13	5310	5,842,720.25	356,892.61	6.11%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,868,967.91	2,868,967.91
2. State Lottery Revenue	8560	2,559,347.37		1,194,089.12	3,753,436.49
3. Other Local Revenue	8600-8799	25,813.09		0.00	25,813.09
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		112,366.20	112,366.20
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,585,160.46	0.00	4,175,423.23	6,760,583.69
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		2,127,613.74	2,127,613.74
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,585,160.46			2,585,160.46
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		112,366.20	112,366.20
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		112,366.20	112,366.20
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,585,160.46	0.00	2,352,346.14	4,937,506.60
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,823,077.09	1,823,077.09
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	136,235,025.88	33,473,820.01	169,708,845.89	11,318,706.15		181,027,552.04
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	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	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	4,781,223.55	1,035,377.99	5,816,601.54	387,937.37		6,204,538.91
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	54,340,362.60	10,356,899.87	64,697,262.47	4,314,974.27		69,012,236.74
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	362,281.10	33,024.05	395,305.15	26,364.82		421,669.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					53,699.69	53,699.69
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,047,967.27	2,047,967.27
----	Other Outgo					8,786,705.78	8,786,705.78
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		49,624.04	49,624.04	593,428.70		643,052.74
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(356,892.61)		(356,892.61)
----	Total General Fund and Charter Schools Funds Expenditures	195,718,893.13	44,948,745.96	240,667,639.09	16,284,518.70	10,888,372.74	267,840,530.53

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	123,744,273.45	5,682,881.52	4,132,521.92	93,548.81	2,105,963.73	0.00	475,836.45			0.00	0.00	136,235,025.88
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	4,689,709.14	1,231.75	90,040.93	0.00	241.73	0.00	0.00			0.00	0.00	4,781,223.55
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	39,218,854.37	4,809,563.84	0.00	580,143.61	5,203,284.20	4,528,516.58	0.00			0.00	0.00	54,340,362.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	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		362,281.10	0.00	0.00	0.00	362,281.10
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		167,652,836.96	10,493,677.11	4,222,562.85	673,692.42	7,309,489.66	4,528,516.58	475,836.45	362,281.10	0.00	0.00	0.00	195,718,893.13

* 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	14,184,928.19	19,288,891.82	0.00	33,473,820.01
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	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	0.00	0.00	0.00	0.00
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	558,762.93	476,615.06	0.00	1,035,377.99
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,482,336.21	2,018,604.96	(144,041.30)	10,356,899.87
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	33,024.05	0.00	0.00	33,024.05
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	49,624.04	0.00	49,624.04
Total Allocated Support Costs		23,259,051.38	21,833,735.88	(144,041.30)	44,948,745.96

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,408,775.33
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	61,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,856,130.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,315,105.19
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,641,411.31
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	195,718,893.13
2	Total Allocated Costs (from Form PCR, Column 2, Total)	44,948,745.96
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	240,667,639.09
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,848,044.89
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,848,044.89
D.	Total Direct Charged and Allocated Costs (B3 + C5)	249,515,683.98
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.67%

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)	53,699.69				53,699.69
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,047,967.27		2,047,967.27
Other Outgo (Objects 1000 - 7999)				8,786,705.78	8,786,705.78
Total Other Costs	53,699.69	0.00	2,047,967.27	8,786,705.78	10,888,372.74

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	828,056.90	484,467.99	15,260,312.11	6,686,214.38	21,833,735.88	0.00	(144,041.30)
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	644.30	644.30	644.30	644.30	688.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	25.38	25.38	25.38	25.38	17.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	385.28	385.28	385.28	385.28	72.00		223.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	1.50	1.50	1.50	1.50			
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					1.77		
C. Total Allocation Factors	1,056.45	1,056.46	1,056.46	1,056.46	778.77	0.00	223.00

Current LEA:	43-69419-0000000 Cupertino Union Elementary	
Selected SELPA:	NP	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
NP	Santa Clara North West	

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

43 69419 0000000
Form SIAA
F8AC7P5F1B(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,961.89	0.00	0.00	(356,892.61)				
Other Sources/Uses Detail					12,715,559.39	6,393,090.71		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	1,437.70	0.00	0.00	0.00				
Other Sources/Uses Detail					27,620.15	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(37,936.01)	356,892.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,948,998.82		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	34,536.42	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	341,541.47		
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	59,548.54		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	37,936.01	(37,936.01)	356,892.61	(356,892.61)	12,743,179.54	12,743,179.54	0.00	0.00

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

43 69419 0000000
Report SEMA
F8AC7P5F1B(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
		UNDUPLICATED PUPIL COUNT								1,130.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	1,626,661.69	0.00	0.00	0.00	865,392.40	12,772,157.41			15,264,211.50	
2000-2999	Classified Salaries	4,981,846.02	0.00	0.00	0.00	607,724.30	12,068,724.36			17,658,294.68	
3000-3999	Employee Benefits	3,299,083.74	0.00	0.00	0.00	735,374.59	11,860,720.26			15,895,178.59	
4000-4999	Books and Supplies	204,486.17	0.00	0.00	0.00	1,682.76	183,126.55			389,295.48	
5000-5999	Services and Other Operating Expenditures	(99,092.00)	0.00	0.00	0.00	0.00	5,002,646.68			4,903,554.68	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	245,959.04	0.00	0.00	0.00	0.00	0.00			245,959.04	
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	10,258,944.66	0.00	0.00	0.00	2,210,174.05	41,887,375.26	0.00		54,356,493.97	
7310	Transfers of Indirect Costs	95,754.27	0.00	0.00	0.00	4,887.78	210,520.74			311,162.79	
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	10,356,899.82									10,356,899.82
	Total Indirect Costs and PCR Allocations	10,452,654.09	0.00	0.00	0.00	4,887.78	210,520.74	0.00		10,668,062.61	
	TOTAL COSTS	20,711,598.75	0.00	0.00	0.00	2,215,061.83	42,097,896.00	0.00		65,024,556.58	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	147,625.87	1,762,621.17			1,910,247.04	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	44,173.59	703,307.90			747,481.49	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,315.69			14,315.69	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,907.16			210,907.16	
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	191,799.46	2,691,151.92	0.00		2,882,951.38	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,887.78	210,134.04			215,021.82	
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	4,887.78	210,134.04	0.00		215,021.82	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	196,687.24	2,901,285.96	0.00		3,097,973.20	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00	
	TOTAL COSTS									3,097,973.20	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	1,626,661.69	0.00	0.00	0.00	717,766.53	11,009,536.24			13,353,964.46	

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

43 69419 0000000
Report SEMA
F8AC7P5F1B(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	4,981,846.02	0.00	0.00	0.00	607,724.30	12,068,724.36		17,658,294.68
3000-3999	Employee Benefits	3,299,083.74	0.00	0.00	0.00	691,201.00	11,157,412.36		15,147,697.10
4000-4999	Books and Supplies	204,486.17	0.00	0.00	0.00	1,682.76	168,810.86		374,979.79
5000-5999	Services and Other Operating Expenditures	(99,092.00)	0.00	0.00	0.00	0.00	4,791,739.52		4,692,647.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	245,959.04	0.00	0.00	0.00	0.00	0.00		245,959.04
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	10,258,944.66	0.00	0.00	0.00	2,018,374.59	39,196,223.34	0.00	51,473,542.59
7310	Transfers of Indirect Costs	95,754.27	0.00	0.00	0.00	0.00	386.70		96,140.97
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	10,356,899.82							10,356,899.82
	Total Indirect Costs and PCR Allocations	10,452,654.09	0.00	0.00	0.00	0.00	386.70	0.00	10,453,040.79
	TOTAL BEFORE OBJECT 8980	20,711,598.75	0.00	0.00	0.00	2,018,374.59	39,196,610.04	0.00	61,926,583.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								61,926,583.38
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	10,930.74	0.00	0.00	0.00	0.00	0.00		10,930.74
2000-2999	Classified Salaries	2,468,041.03	0.00	0.00	0.00	0.00	0.00		2,468,041.03
3000-3999	Employee Benefits	1,394,189.56	0.00	0.00	0.00	0.00	0.00		1,394,189.56
4000-4999	Books and Supplies	204,486.17	0.00	0.00	0.00	0.00	7,155.16		211,641.33
5000-5999	Services and Other Operating Expenditures	31,106.39	0.00	0.00	0.00	0.00	0.00		31,106.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	245,959.04	0.00	0.00	0.00	0.00	0.00		245,959.04
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	4,354,712.93	0.00	0.00	0.00	0.00	7,155.16	0.00	4,361,868.09
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	4,354,712.93	0.00	0.00	0.00	0.00	7,155.16	0.00	4,361,868.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								34,619,919.73
	TOTAL COSTS								38,981,787.82

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

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

43 69419 0000000
Report SEMA
F8AC7P5F1B(2024-25)

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	54,375,558.14	32,164,766.45
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)	54,375,558.14	32,164,766.45

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,132.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,132.00

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

43 69419 0000000
Report SEMA
F8AC7P5F1B(2024-25)

SELPA: Santa Clara North West (NP)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

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Report SEMA
F8AC7P5F1B(2024-25)

SELPA:

Santa Clara North West (NP)

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

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

43 69419 0000000
Report SEMA
F8AC7P5F1B(2024-25)

SELPA: Santa Clara North West (NP)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

Actual
Expenditures
(LE-CY
Worksheet)
FY 2024-25

Actual
Expenditures
Comparison
Year
2023-2024

Difference
(A - B)

65,024,556.58		
3,097,973.20		
61,926,583.38	54,375,558.14	
	0.00	
	54,375,558.14	
	0.00	
	0.00	
61,926,583.38	54,375,558.14	7,551,025.24

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 v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (Test2c/Test2d)

Actual
FY 2024-25

Comparison
Year
2023-2024

Difference

65,024,556.58		
3,097,973.20		
61,926,583.38	54,375,558.14	
	0.00	
	54,375,558.14	
	0.00	
	0.00	
61,926,583.38	54,375,558.14	
1,130.00	1,132.00	
54,802.29	48,034.95	6,767.34

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

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

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Report SEMA
F8AC7P5F1B(2024-25)

SELPA: Santa Clara North West (NP)		FY 2024-25	2023-2024	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	38,981,787.82	32,164,766.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		32,164,766.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	38,981,787.82	32,164,766.45	6,817,021.37
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .				
		Actual	Comparison Year	
		FY 2024-25	2023-2024	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	38,981,787.82	32,164,766.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		32,164,766.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	38,981,787.82	32,164,766.45	
	b. Special education unduplicated pupil count	1,130.00	1,132.00	
	c. Per capita local expenditures (Test4a/Test4b)	34,497.16	28,414.10	6,083.05
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .				

Tina Bernal

Contact Name

Director, Fiscal Services

Title

408-252-3000 x61412

Telephone Number

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Email Address

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
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: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
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: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
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: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
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: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
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: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
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: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,130.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,418,840.00	0.00	0.00	0.00	932,066.00	13,107,532.00		15,458,438.00
2000-2999	Classified Salaries	5,604,620.00	0.00	0.00	0.00	463,948.00	12,116,742.00		18,185,310.00
3000-3999	Employee Benefits	3,455,580.00	0.00	0.00	0.00	673,586.00	11,439,681.00		15,568,847.00
4000-4999	Books and Supplies	214,705.00	0.00	0.00	0.00	3,400.00	464,391.00		682,496.00
5000-5999	Services and Other Operating Expenditures	(10,125.00)	0.00	0.00	0.00	0.00	3,242,030.00		3,231,905.00
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	10,683,620.00	0.00	0.00	0.00	2,073,000.00	40,370,376.00	0.00	53,126,996.00
7310	Transfers of Indirect Costs	78,167.00	0.00	0.00	0.00	3,350.00	142,941.00		224,458.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	78,167.00	0.00	0.00	0.00	3,350.00	142,941.00	0.00	224,458.00
	TOTAL COSTS	10,761,787.00	0.00	0.00	0.00	2,076,350.00	40,513,317.00	0.00	53,351,454.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,418,840.00	0.00	0.00	0.00	780,496.00	11,166,313.00		13,365,649.00
2000-2999	Classified Salaries	5,604,620.00	0.00	0.00	0.00	463,948.00	12,114,192.00		18,182,760.00
3000-3999	Employee Benefits	3,455,580.00	0.00	0.00	0.00	628,170.00	10,640,365.00		14,724,115.00
4000-4999	Books and Supplies	214,705.00	0.00	0.00	0.00	3,400.00	308,348.00		526,453.00
5000-5999	Services and Other Operating Expenditures	(10,125.00)	0.00	0.00	0.00	0.00	3,033,624.00		3,023,499.00
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	10,683,620.00	0.00	0.00	0.00	1,876,014.00	37,262,842.00	0.00	49,822,476.00
7310	Transfers of Indirect Costs	78,167.00	0.00	0.00	0.00	0.00	233.00		78,400.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	78,167.00	0.00	0.00	0.00	0.00	233.00	0.00	78,400.00
	TOTAL BEFORE OBJECT 8980	10,761,787.00	0.00	0.00	0.00	1,876,014.00	37,263,075.00	0.00	49,900,876.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								49,900,876.00

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	182,161.00	0.00	0.00	0.00	0.00	0.00		182,161.00
2000-2999	Classified Salaries	2,618,282.00	0.00	0.00	0.00	0.00	0.00		2,618,282.00
3000-3999	Employee Benefits	1,553,483.00	0.00	0.00	0.00	0.00	0.00		1,553,483.00
4000-4999	Books and Supplies	214,705.00	0.00	0.00	0.00	0.00	5,000.00		219,705.00
5000-5999	Services and Other Operating Expenditures	(11,125.00)	0.00	0.00	0.00	0.00	0.00		(11,125.00)
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	4,557,506.00	0.00	0.00	0.00	0.00	5,000.00	0.00	4,562,506.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,557,506.00	0.00	0.00	0.00	0.00	5,000.00	0.00	4,562,506.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								33,960,929.00
	TOTAL COSTS								38,523,435.00

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

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,130.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,626,661.69	0.00	0.00	0.00	865,392.40	12,772,157.41		15,264,211.50
2000-2999	Classified Salaries	4,981,846.02	0.00	0.00	0.00	607,724.30	12,068,724.36		17,658,294.68
3000-3999	Employee Benefits	3,299,083.74	0.00	0.00	0.00	735,374.59	11,860,720.26		15,895,178.59
4000-4999	Books and Supplies	204,486.17	0.00	0.00	0.00	1,682.76	183,126.55		389,295.48
5000-5999	Services and Other Operating Expenditures	(99,092.00)	0.00	0.00	0.00	0.00	5,002,646.68		4,903,554.68
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	245,959.04	0.00	0.00	0.00	0.00	0.00		245,959.04
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	10,258,944.66	0.00	0.00	0.00	2,210,174.05	41,887,375.26	0.00	54,356,493.97
7310	Transfers of Indirect Costs	95,754.27	0.00	0.00	0.00	4,887.78	210,520.74		311,162.79
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)	10,356,899.82							10,356,899.82
	Total Indirect Costs	95,754.27	0.00	0.00	0.00	4,887.78	210,520.74	0.00	311,162.79
	TOTAL COSTS	10,354,698.93	0.00	0.00	0.00	2,215,061.83	42,097,896.00	0.00	54,667,656.76
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	147,625.87	1,762,621.17		1,910,247.04
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	44,173.59	703,307.90		747,481.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,315.69		14,315.69
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,907.16		210,907.16
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	191,799.46	2,691,151.92	0.00	2,882,951.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	4,887.78	210,134.04		215,021.82
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	4,887.78	210,134.04	0.00	215,021.82
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	196,687.24	2,901,285.96	0.00	3,097,973.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,097,973.20

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,626,661.69	0.00	0.00	0.00	717,766.53	11,009,536.24		13,353,964.46
2000-2999	Classified Salaries	4,981,846.02	0.00	0.00	0.00	607,724.30	12,068,724.36		17,658,294.68
3000-3999	Employee Benefits	3,299,083.74	0.00	0.00	0.00	691,201.00	11,157,412.36		15,147,697.10
4000-4999	Books and Supplies	204,486.17	0.00	0.00	0.00	1,682.76	168,810.86		374,979.79
5000-5999	Services and Other Operating Expenditures	(99,092.00)	0.00	0.00	0.00	0.00	4,791,739.52		4,692,647.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	245,959.04	0.00	0.00	0.00	0.00	0.00		245,959.04
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	10,258,944.66	0.00	0.00	0.00	2,018,374.59	39,196,223.34	0.00	51,473,542.59
7310	Transfers of Indirect Costs	95,754.27	0.00	0.00	0.00	0.00	386.70		96,140.97
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)	10,356,899.82							10,356,899.82
	Total Indirect Costs	95,754.27	0.00	0.00	0.00	0.00	386.70	0.00	96,140.97
	TOTAL BEFORE OBJECT 8980	10,354,698.93	0.00	0.00	0.00	2,018,374.59	39,196,610.04	0.00	51,569,683.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								51,569,683.56
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	10,930.74	0.00	0.00	0.00	0.00	0.00		10,930.74
2000-2999	Classified Salaries	2,468,041.03	0.00	0.00	0.00	0.00	0.00		2,468,041.03
3000-3999	Employee Benefits	1,394,189.56	0.00	0.00	0.00	0.00	0.00		1,394,189.56
4000-4999	Books and Supplies	204,486.17	0.00	0.00	0.00	0.00	7,155.16		211,641.33
5000-5999	Services and Other Operating Expenditures	31,106.39	0.00	0.00	0.00	0.00	0.00		31,106.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	245,959.04	0.00	0.00	0.00	0.00	0.00		245,959.04
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	4,354,712.93	0.00	0.00	0.00	0.00	7,155.16	0.00	4,361,868.09
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	4,354,712.93	0.00	0.00	0.00	0.00	7,155.16	0.00	4,361,868.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	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)								34,619,919.73
	TOTAL COSTS								38,981,787.82

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

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

SELPA: Santa Clara North West (NP)

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
3. Termination of exceptionally costly program	613,167.27	613,167.27
Total exempt reductions	613,167.27	613,167.27

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

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

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

SELPA: **Santa Clara North West (NP)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)	

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

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

SELPA: Santa Clara North West (NP)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2025-26

53,351,454.00

3,450,578.00

49,900,876.00

49,900,876.00

Budgeted
Amounts
FY 2025-26

53,351,454.00

3,450,578.00

49,900,876.00

49,900,876.00

1,130.00

Column B

Actual
Expenditures
Comparison
Year
2024-2025

61,926,583.38

(10,356,899.82)

51,569,683.56

613,167.27

0.00

50,956,516.29

Comparison
Year
2024-2025

61,926,583.38

(10,356,899.82)

51,569,683.56

613,167.27

0.00

50,956,516.29

1,130.00

Column C

Difference
(A - B)

(1,055,640.29)

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

43 69419 0000000
Report SEMB
F8AC7P5F1B(2024-25)

SELPA: Santa Clara North West (NP)

e. Per capita state and local expenditures (Test2c/Test2d)	44,160.07	45,094.26	(934.19)
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	2024.2025	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	38,523,435.00	38,981,787.82	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,981,787.82	
	Less: Exempt reduction(s) from SECTION 1		613,167.27	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	38,523,435.00	38,368,620.55	154,814.45

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

		Budget	Comparison Year	
		FY 2025-26	2024-2025	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	38,523,435.00	38,981,787.82	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,981,787.82	
	Less: Exempt reduction(s) from SECTION 1		613,167.27	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	38,523,435.00	38,368,620.55	
	b. Special education unduplicated pupil count	1,130.00	1,130.00	
	c. Per capita local expenditures (Test4a/Test4b)	34,091.54	33,954.53	137.00

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 .

Tina Bernal
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SELPA: Santa Clara North West (NP)

Title

Email Address

SELPA: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
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: Santa Clara North West (NP)

Object Code	Description	Santa Clara County Office of Education (NP00)	Cambrian Elementary (NP01)	Campbell Union Elementary (NP02)	Campbell Union High (NP03)	Cupertino Union Elementary (NP04)	Fremont Union High (NP05)
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: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
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: Santa Clara North West (NP)

Object Code	Description	Lakeside Joint Elementary (NP06)	Loma Prieta Joint Union Elementary (NP07)	Los Altos Elementary (NP08)	Los Gatos Union Elementary (NP09)	Los Gatos-Saratoga Union High (NP10)	Luther Burbank Elementary (NP11)
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: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
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: Santa Clara North West (NP)

Object Code	Description	Moreland Elementary (NP12)	Mountain View-Los Altos Union High (NP13)	Mountain View Whisman Elementary (NP14)	Palo Alto Unified (NP15)	San Jose Unified (NP16)	Santa Clara Unified (NP17)
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: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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

SELPA: Santa Clara North West (NP)

Object Code	Description	Saratoga Union Elementary (NP18)	Sunnyvale Elementary (NP19)	Union Elementary (NP20)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

Cupertino Union Elementary

Santa Clara County

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

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

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>																																												
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>																																												
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>																																												
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																																												
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																																												
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																																												
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																																												
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																																												
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																																												
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																																												
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																																												
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																																												
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>																																												
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																																												
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>0000</td><td>8699</td><td>(\$236,429.53)</td></tr><tr><td colspan="4">Explanation: The District had to repay DHS for Medi-Cal billing.</td></tr><tr><td>21</td><td>0000</td><td>5800</td><td>(\$291,576.02)</td></tr><tr><td colspan="4">Explanation: The District transferred expenses to the new Measure Z Bond Fund.</td></tr><tr><td>35</td><td>7710</td><td>6200</td><td>(\$420,091.01)</td></tr><tr><td colspan="4">Explanation: The District cleared retention from prior year.</td></tr><tr><td>63</td><td>0000</td><td>9690</td><td>(\$191,000.00)</td></tr><tr><td colspan="4">Explanation: There was a correction for PY Pension balance.</td></tr><tr><td>63</td><td>9010</td><td>3201</td><td>(\$52,000.00)</td></tr><tr><td colspan="4">Explanation: There was a correction for PY Pension balance.</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	01	0000	8699	(\$236,429.53)	Explanation: The District had to repay DHS for Medi-Cal billing.				21	0000	5800	(\$291,576.02)	Explanation: The District transferred expenses to the new Measure Z Bond Fund.				35	7710	6200	(\$420,091.01)	Explanation: The District cleared retention from prior year.				63	0000	9690	(\$191,000.00)	Explanation: There was a correction for PY Pension balance.				63	9010	3201	(\$52,000.00)	Explanation: There was a correction for PY Pension balance.				
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PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																																												

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

Passed

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Cupertino Union Elementary**Santa Clara County**

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

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

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

FUND	RESOURCE	NEG. EFB
01	6266	(\$115,723.67)
Explanation: Expenditures will be adjusted in 25-26 to ensure that the Resource does not end negative.		
01	6762	(\$9,881.64)
Explanation: Expenditures will be adjusted in 25-26 to ensure that the Resource does not end negative.		
Total of negative resource balances for Fund 01		(\$125,605.31)
21	0000	(\$3,457,109.25)
Explanation: Expenditures will be adjusted in 25-26 to ensure that the Resource does not end negative.		
Total of negative resource balances for Fund 21		(\$3,457,109.25)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	6266	9790	(\$115,723.67)
Explanation: Expenditures will be adjusted in 25-26 to ensure that the Resource does not end negative.			
01	6762	9790	(\$9,881.64)
Explanation: Expenditures will be adjusted in 25-26 to ensure that the Resource does not end negative.			
21	0000	9790	(\$3,457,109.25)
Explanation: Expenditures will be adjusted in 25-26 to ensure that the Resource does not end negative.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>