

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

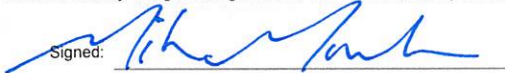
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

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)	56.56%
	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	MOE Met
	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 Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00% 0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$165,905,103.38
	Appropriations Subject to Limit	\$165,905,103.38
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.24%
	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: Mike Markov

Title: Board Clerk

To the Superintendent of Public Instruction:

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

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

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Name

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Title

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Ana Machado

Name

Executive Director Fiscal Services

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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	244,759,419.89	1,811,404.00	246,570,823.89	241,306,912.00	1,799,701.00	243,106,613.00	-1.4%
2) Federal Revenue		8100-8299	133,812.53	25,876,250.20	26,010,062.73	80,000.00	14,302,523.00	14,382,523.00	-44.7%
3) Other State Revenue		8300-8599	7,048,086.90	37,045,536.16	44,093,623.06	7,024,469.00	31,966,434.00	38,990,903.00	-11.6%
4) Other Local Revenue		8600-8799	10,492,169.66	21,283,101.26	31,775,270.92	4,361,000.00	16,628,994.00	20,989,994.00	-33.9%
5) TOTAL, REVENUES			262,433,488.98	86,016,291.62	348,449,780.60	252,772,381.00	64,697,652.00	317,470,033.00	-8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	100,239,295.09	46,387,172.07	146,626,467.16	94,102,854.00	44,840,523.00	138,943,377.00	-5.2%
2) Classified Salaries		2000-2999	33,360,567.88	21,740,038.38	55,100,606.26	31,792,844.00	21,270,372.00	53,063,216.00	-3.7%
3) Employee Benefits		3000-3999	49,805,766.02	38,611,997.94	88,417,763.96	52,618,157.40	40,959,619.00	93,577,776.40	5.8%
4) Books and Supplies		4000-4999	5,068,923.96	9,476,306.13	14,545,230.09	12,014,701.00	16,193,359.00	28,208,060.00	93.9%
5) Services and Other Operating Expenditures		5000-5999	17,602,657.80	32,895,520.60	50,498,178.40	12,953,809.00	21,775,420.00	34,729,229.00	-31.2%
6) Capital Outlay		6000-6999	2,137,532.14	12,138,781.20	14,276,313.34	2,264,375.00	73,000.00	2,337,375.00	-83.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	243,110.25	1,943,356.54	2,186,466.79	0.00	2,051,688.00	2,051,688.00	-6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,376,276.75)	3,923,061.33	(453,215.42)	(2,976,343.00)	2,282,164.00	(694,179.00)	53.2%
9) TOTAL, EXPENDITURES			204,081,576.39	167,116,234.19	371,197,810.58	202,770,397.40	149,446,145.00	352,216,542.40	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,351,912.59	(81,099,942.57)	(22,748,029.98)	50,001,983.60	(84,748,493.00)	(34,746,509.40)	52.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	61,939.25	2,601.94	64,541.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	50,608.80	0.00	50,608.80	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	352,497.00	0.00	352,497.00	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	(62,828,552.04)	62,828,552.04	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,464,724.59)	62,831,153.98	366,429.39	(61,209,218.00)	61,209,218.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,112,812.00)	(18,268,788.59)	(22,381,600.59)	(11,207,234.40)	(23,539,275.00)	(34,746,509.40)	55.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,018,015.18	86,098,429.15	143,116,444.33	53,204,144.32	63,118,713.73	116,322,858.05	-18.7%
b) Audit Adjustments		9793	(59,727.00)	59,727.00	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)	
c) As of July 1 - Audited (F1a + F1b)			56,958,288.18	86,158,156.15	143,116,444.33	53,204,144.32	63,118,713.73	116,322,858.05	-18.7%
d) Other Restatements		9795	358,668.14	(4,770,653.83)	(4,411,985.69)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,316,956.32	81,387,502.32	138,704,458.64	53,204,144.32	63,118,713.73	116,322,858.05	-16.1%
2) Ending Balance, June 30 (E + F1e)			53,204,144.32	63,118,713.73	116,322,858.05	41,996,909.92	39,579,438.73	81,576,348.65	-29.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	276,132.44	0.00	276,132.44	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	62,618.90	35,444.00	98,062.90	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	63,083,278.23	63,083,278.23	0.00	39,579,447.23	39,579,447.23	-37.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,677,337.00	0.00	3,677,337.00	3,081,150.00	0.00	3,081,150.00	-16.2%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Committed Supplemental & Concentration Carry over	0000	9760	596,187.00		596,187.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,559,890.53	0.00	18,559,890.53	17,610,535.00	0.00	17,610,535.00	-5.1%
Unassigned/Unappropriated Amount		9790	30,378,165.45	(8.50)	30,378,156.95	21,305,224.92	(8.50)	21,305,216.42	-29.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	47,246,718.41	49,096,571.42	96,343,289.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	45,954.00	0.00	45,954.00				
b) in Banks		9120	19,000.04	43,775.27	62,775.31				
c) in Revolving Cash Account		9130	250,000.00	0.00	250,000.00				
d) with Fiscal Agent/Trustee		9135	10,000.00	0.00	10,000.00				
e) Collections Awaiting Deposit		9140	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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	13,406,809.31	28,108,253.98	41,515,063.29				
4) Due from Grantor Government		9290	200,878.00	0.00	200,878.00				
5) Due from Other Funds		9310	438,420.93	66,873.87	505,294.80				
6) Stores		9320	276,132.44	0.00	276,132.44				
7) Prepaid Expenditures		9330	62,618.90	35,444.00	98,062.90				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	3,151,322.00	0.00	3,151,322.00				
10) TOTAL, ASSETS			65,107,854.03	77,350,918.54	142,458,772.57				
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	8,403,554.66	9,470,337.73	17,873,892.39				
2) Due to Grantor Governments		9590	49,108.69	0.00	49,108.69				
3) Due to Other Funds		9610	379,333.36	384,142.72	763,476.08				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,377,724.36	4,377,724.36				
6) TOTAL, LIABILITIES			8,831,996.71	14,232,204.81	23,064,201.52				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	3,071,713.00	0.00	3,071,713.00				
2) TOTAL, DEFERRED INFLOWS			3,071,713.00	0.00	3,071,713.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			53,204,144.32	63,118,713.73	116,322,858.05				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	117,457,104.00	0.00	117,457,104.00	115,356,435.00	0.00	115,356,435.00	-1.8%
Education Protection Account State Aid - Current Year		8012	35,710,637.00	0.00	35,710,637.00	31,328,693.00	0.00	31,328,693.00	-12.3%
State Aid - Prior Years		8019	21,966.00	0.00	21,966.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	418,231.30	0.00	418,231.30	422,164.00	0.00	422,164.00	0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	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)	
County & District Taxes									
Secured Roll Taxes		8041	92,644,099.74	0.00	92,644,099.74	95,143,960.00	0.00	95,143,960.00	2.7%
Unsecured Roll Taxes		8042	3,155,367.36	0.00	3,155,367.36	2,993,980.00	0.00	2,993,980.00	-5.1%
Prior Years' Taxes		8043	(31,117.66)	0.00	(31,117.66)	1,175.00	0.00	1,175.00	-103.8%
Supplemental Taxes		8044	3,266,187.38	0.00	3,266,187.38	5,708,511.00	0.00	5,708,511.00	74.8%
Education Revenue Augmentation Fund (ERAF)		8045	(145,912.36)	0.00	(145,912.36)	308,356.00	0.00	308,356.00	-311.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,862,962.94	0.00	9,862,962.94	8,691,459.00	0.00	8,691,459.00	-11.9%
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			262,359,525.70	0.00	262,359,525.70	259,954,733.00	0.00	259,954,733.00	-0.9%
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	(17,600,105.81)	0.00	(17,600,105.81)	(18,647,821.00)	0.00	(18,647,821.00)	6.0%
Property Taxes Transfers		8097	0.00	1,811,404.00	1,811,404.00	0.00	1,799,701.00	1,799,701.00	-0.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			244,759,419.89	1,811,404.00	246,570,823.89	241,306,912.00	1,799,701.00	243,106,613.00	-1.4%
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	5,226,744.00	5,226,744.00	0.00	5,212,244.00	5,212,244.00	-0.3%
Special Education Discretionary Grants		8182	0.00	395,652.50	395,652.50	0.00	398,067.00	398,067.00	0.6%
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	841,980.77	841,980.77	0.00	749,000.00	749,000.00	-11.0%
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		5,071,708.66	5,071,708.66		5,817,549.00	5,817,549.00	14.7%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		723,939.55	723,939.55		615,562.00	615,562.00	-15.0%
Title III, Immigrant Student Program	4201	8290		38,984.88	38,984.88		59,928.00	59,928.00	53.7%
Title III, English Learner Program	4203	8290		203,203.25	203,203.25		406,254.00	406,254.00	99.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		928,578.32	928,578.32		868,403.00	868,403.00	-6.5%
Career and Technical Education	3500-3599	8290		278,096.34	278,096.34		175,516.00	175,516.00	-36.9%
All Other Federal Revenue	All Other	8290	133,812.53	12,167,361.93	12,301,174.46	80,000.00	0.00	80,000.00	-99.3%
TOTAL, FEDERAL REVENUE			133,812.53	25,876,250.20	26,010,062.73	80,000.00	14,302,523.00	14,382,523.00	-44.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		(983,521.00)	(983,521.00)		(725,000.00)	(725,000.00)	-26.3%
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	855,606.00	0.00	855,606.00	895,808.00	0.00	895,808.00	4.7%
Lottery - Unrestricted and Instructional Materials		8560	3,526,415.70	1,690,026.73	5,216,442.43	3,506,419.00	1,505,373.00	5,011,792.00	-3.9%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		12,309,224.00	12,309,224.00		9,723,741.00	9,723,741.00	-21.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		212,956.32	212,956.32		250,000.00	250,000.00	17.4%

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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)	
Arts and Music in Schools (Prop 28)	6770	8590		2,693,531.00	2,693,531.00		2,424,178.00	2,424,178.00	-10.0%
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	2,666,065.20	21,123,319.11	23,789,384.31	2,622,242.00	18,788,142.00	21,410,384.00	-10.0%
TOTAL, OTHER STATE REVENUE			7,048,086.90	37,045,536.16	44,093,623.06	7,024,469.00	31,966,434.00	38,990,903.00	-11.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	218,850.13	0.00	218,850.13	35,000.00	0.00	35,000.00	-84.0%
Interest		8660	4,963,166.67	0.00	4,963,166.67	2,450,000.00	0.00	2,450,000.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,164,353.00	0.00	2,164,353.00	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	2,386,012.99	2,386,012.99	0.00	2,194,848.00	2,194,848.00	-8.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	772,722.00	0.00	772,722.00	636,000.00	0.00	636,000.00	-17.7%

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									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,373,077.86	4,420,428.56	6,793,506.42	1,240,000.00	395,000.00	1,635,000.00	-75.9%
Tuition		8710	0.00	90,554.71	90,554.71	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		14,386,105.00	14,386,105.00		14,039,146.00	14,039,146.00	-2.4%
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			10,492,169.66	21,283,101.26	31,775,270.92	4,361,000.00	16,628,994.00	20,989,994.00	-33.9%
TOTAL, REVENUES			262,433,488.98	86,016,291.62	348,449,780.60	252,772,381.00	64,697,652.00	317,470,033.00	-8.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,355,481.55	35,880,225.22	116,235,706.77	75,636,077.00	35,346,840.00	110,982,917.00	-4.5%
Certificated Pupil Support Salaries		1200	6,000,772.12	6,179,042.32	12,179,814.44	5,880,465.00	6,085,571.00	11,966,036.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	10,734,307.46	2,606,434.80	13,340,742.26	10,440,580.00	2,338,751.00	12,779,331.00	-4.2%
Other Certificated Salaries		1900	3,148,733.96	1,721,469.73	4,870,203.69	2,145,732.00	1,069,361.00	3,215,093.00	-34.0%
TOTAL, CERTIFICATED SALARIES			100,239,295.09	46,387,172.07	146,626,467.16	94,102,854.00	44,840,523.00	138,943,377.00	-5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,674,682.88	13,574,128.34	15,248,811.22	2,089,363.00	13,866,664.00	15,956,027.00	4.6%
Classified Support Salaries		2200	13,344,712.67	4,707,011.62	18,051,724.29	13,139,175.00	4,345,815.00	17,484,990.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	1,765,450.90	727,167.62	2,492,618.52	1,824,994.00	838,436.00	2,663,430.00	6.9%
Clerical, Technical and Office Salaries		2400	11,485,044.73	1,301,709.04	12,786,753.77	10,939,029.00	1,184,581.00	12,123,610.00	-5.2%
Other Classified Salaries		2900	5,090,676.70	1,430,021.76	6,520,698.46	3,800,283.00	1,034,876.00	4,835,159.00	-25.8%

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)	
TOTAL, CLASSIFIED SALARIES			33,360,567.88	21,740,038.38	55,100,606.26	31,792,844.00	21,270,372.00	53,063,216.00	-3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,122,438.93	21,909,917.65	40,032,356.58	16,754,847.00	23,890,930.00	40,645,777.00	1.5%
PERS		3201-3202	7,392,826.01	5,451,634.66	12,844,460.67	7,477,200.00	5,742,414.00	13,219,614.00	2.9%
OASDI/Medicare/Alternative		3301-3302	3,667,326.19	2,232,880.01	5,900,206.20	3,727,634.00	2,200,411.00	5,928,045.00	0.5%
Health and Welfare Benefits		3401-3402	14,503,741.81	6,640,730.45	21,144,472.26	14,992,928.40	6,954,213.00	21,947,141.40	3.8%
Unemployment Insurance		3501-3502	66,471.06	33,974.67	100,445.73	64,940.00	30,739.00	95,679.00	-4.7%
Workers' Compensation		3601-3602	4,553,813.84	2,342,860.50	6,896,674.34	4,386,933.00	2,140,912.00	6,527,845.00	-5.3%
OPEB, Allocated		3701-3702	1,207,276.86	0.00	1,207,276.86	1,779,431.00	0.00	1,779,431.00	47.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	291,871.32	0.00	291,871.32	3,434,244.00	0.00	3,434,244.00	1,076.6%
TOTAL, EMPLOYEE BENEFITS			49,805,766.02	38,611,997.94	88,417,763.96	52,618,157.40	40,959,619.00	93,577,776.40	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,239,270.98	911,539.82	2,150,810.80	905,000.00	2,400,000.00	3,305,000.00	53.7%
Books and Other Reference Materials		4200	85,400.11	187,535.60	272,935.71	104,958.00	3,300.00	108,258.00	-60.3%
Materials and Supplies		4300	3,008,734.28	5,285,608.94	8,294,343.22	10,968,443.00	13,674,559.00	24,643,002.00	197.1%
Noncapitalized Equipment		4400	735,518.59	3,091,621.77	3,827,140.36	36,300.00	115,500.00	151,800.00	-96.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,068,923.96	9,476,306.13	14,545,230.09	12,014,701.00	16,193,359.00	28,208,060.00	93.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	67,551.00	11,142,537.82	11,210,088.82	0.00	11,157,700.00	11,157,700.00	-0.5%
Travel and Conferences		5200	261,847.91	362,995.71	624,843.62	141,240.00	291,777.00	433,017.00	-30.7%
Dues and Memberships		5300	147,809.32	5,163.56	152,972.88	94,430.00	5,000.00	99,430.00	-35.0%
Insurance		5400 - 5450	2,232,859.03	150.00	2,233,009.03	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	6,008,570.09	76,251.58	6,084,821.67	6,074,150.00	233,000.00	6,307,150.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,169,473.80	247,198.51	1,416,672.31	754,825.00	349,750.00	1,104,575.00	-22.0%
Transfers of Direct Costs		5710	(344,465.76)	344,465.76	0.00	(109,333.00)	109,333.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,969.66)	413,089.90	383,120.24	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,321,012.20	20,267,022.33	27,588,034.53	5,424,258.00	9,618,557.00	15,042,815.00	-45.5%
Communications		5900	767,969.87	36,645.43	804,615.30	574,239.00	10,303.00	584,542.00	-27.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,602,657.80	32,895,520.60	50,498,178.40	12,953,809.00	21,775,420.00	34,729,229.00	-31.2%
CAPITAL OUTLAY									
Land		6100	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)	
Land Improvements		6170	316,955.25	15,022.00	331,977.25	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	221,611.76	6,162,248.56	6,383,860.32	724,256.00	0.00	724,256.00	-88.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,243,249.15	3,774,937.21	5,018,186.36	1,527,715.00	73,000.00	1,600,715.00	-68.1%
Equipment Replacement		6500	3,218.98	2,186,573.43	2,189,792.41	12,404.00	0.00	12,404.00	-99.4%
Lease Assets		6600	352,497.00	0.00	352,497.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,137,532.14	12,138,781.20	14,276,313.34	2,264,375.00	73,000.00	2,337,375.00	-83.6%
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	103,772.66	103,772.66	0.00	135,073.00	135,073.00	30.2%
Payments to County Offices		7142	164,494.00	1,738,873.88	1,903,367.88	0.00	1,916,615.00	1,916,615.00	0.7%
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	1,833.35	965.00	2,798.35	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	76,782.90	99,745.00	176,527.90	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			243,110.25	1,943,356.54	2,186,466.79	0.00	2,051,688.00	2,051,688.00	-6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,923,061.33)	3,923,061.33	0.00	(2,282,164.00)	2,282,164.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(453,215.42)	0.00	(453,215.42)	(694,179.00)	0.00	(694,179.00)	53.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,376,276.75)	3,923,061.33	(453,215.42)	(2,976,343.00)	2,282,164.00	(694,179.00)	53.2%
TOTAL, EXPENDITURES			204,081,576.39	167,116,234.19	371,197,810.58	202,770,397.40	149,446,145.00	352,216,542.40	-5.1%
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	61,939.25	2,601.94	64,541.19	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			61,939.25	2,601.94	64,541.19	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,608.80	0.00	50,608.80	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,608.80	0.00	50,608.80	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	352,497.00	0.00	352,497.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			352,497.00	0.00	352,497.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(62,828,552.04)	62,828,552.04	0.00	(61,209,218.00)	61,209,218.00	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			(62,828,552.04)	62,828,552.04	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(62,464,724.59)	62,831,153.98	366,429.39	(61,209,218.00)	61,209,218.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	244,759,419.89	1,811,404.00	246,570,823.89	241,306,912.00	1,799,701.00	243,106,613.00	-1.4%
2) Federal Revenue		8100-8299	133,812.53	25,876,250.20	26,010,062.73	80,000.00	14,302,523.00	14,382,523.00	-44.7%
3) Other State Revenue		8300-8599	7,048,086.90	37,045,536.16	44,093,623.06	7,024,469.00	31,966,434.00	38,990,903.00	-11.6%
4) Other Local Revenue		8600-8799	10,492,169.66	21,283,101.26	31,775,270.92	4,361,000.00	16,628,994.00	20,989,994.00	-33.9%
5) TOTAL, REVENUES			262,433,488.98	86,016,291.62	348,449,780.60	252,772,381.00	64,697,652.00	317,470,033.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		119,493,431.92	109,435,996.17	228,929,428.09	118,442,554.40	110,383,797.00	228,826,351.40	0.0%
2) Instruction - Related Services	2000-2999		30,113,940.63	13,317,042.54	43,430,983.17	27,670,561.00	11,995,479.00	39,666,040.00	-8.7%
3) Pupil Services	3000-3999		19,541,045.84	15,789,333.76	35,330,379.60	20,121,873.00	11,280,094.00	31,401,967.00	-11.1%
4) Ancillary Services	4000-4999		2,483,430.39	677,040.94	3,160,471.33	2,096,637.00	469,128.00	2,565,765.00	-18.8%
5) Community Services	5000-5999		20,827.28	9,646.00	30,473.28	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,292,159.61	5,458,866.50	18,751,026.11	16,294,435.00	2,466,947.00	18,761,382.00	0.1%
8) Plant Services	8000-8999		18,893,630.47	20,484,951.74	39,378,582.21	18,144,337.00	10,799,012.00	28,943,349.00	-26.5%
9) Other Outgo	9000-9999	Except 7600-7699	243,110.25	1,943,356.54	2,186,466.79	0.00	2,051,688.00	2,051,688.00	-6.2%
10) TOTAL, EXPENDITURES			204,081,576.39	167,116,234.19	371,197,810.58	202,770,397.40	149,446,145.00	352,216,542.40	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,351,912.59	(81,099,942.57)	(22,748,029.98)	50,001,983.60	(84,748,493.00)	(34,746,509.40)	52.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	61,939.25	2,601.94	64,541.19	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	50,608.80	0.00	50,608.80	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	352,497.00	0.00	352,497.00	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	(62,828,552.04)	62,828,552.04	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,464,724.59)	62,831,153.98	366,429.39	(61,209,218.00)	61,209,218.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,112,812.00)	(18,268,788.59)	(22,381,600.59)	(11,207,234.40)	(23,539,275.00)	(34,746,509.40)	55.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,018,015.18	86,098,429.15	143,116,444.33	53,204,144.32	63,118,713.73	116,322,858.05	-18.7%

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	(59,727.00)	59,727.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,958,288.18	86,158,156.15	143,116,444.33	53,204,144.32	63,118,713.73	116,322,858.05	-18.7%
d) Other Restatements		9795	358,668.14	(4,770,653.83)	(4,411,985.69)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,316,956.32	81,387,502.32	138,704,458.64	53,204,144.32	63,118,713.73	116,322,858.05	-16.1%
2) Ending Balance, June 30 (E + F1e)			53,204,144.32	63,118,713.73	116,322,858.05	41,996,909.92	39,579,438.73	81,576,348.65	-29.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	276,132.44	0.00	276,132.44	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	62,618.90	35,444.00	98,062.90	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	63,083,278.23	63,083,278.23	0.00	39,579,447.23	39,579,447.23	-37.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,677,337.00	0.00	3,677,337.00	3,081,150.00	0.00	3,081,150.00	-16.2%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Committed Supplemental & Concentration Carryover	0000	9760	596,187.00		596,187.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,559,890.53	0.00	18,559,890.53	17,610,535.00	0.00	17,610,535.00	-5.1%
Unassigned/Unappropriated Amount		9790	30,378,165.45	(8.50)	30,378,156.95	21,305,224.92	(8.50)	21,305,216.42	-29.9%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	11,168,933.86	9,338,030.86
6211	Literacy Coaches and Reading Specialists Grant Program	517,622.87	219,077.87
6230	California Clean Energy Jobs Act	131,279.92	131,279.92
6266	Educator Effectiveness, FY 2021-22	2,407,500.00	155,307.00
6300	Lottery: Instructional Materials	3,015,431.37	2,220,804.37
6332	CA Community Schools Partnership Act - Implementation Grant	10,375,938.10	6,777,486.10
6383	Golden State Pathways Program	420,409.42	420,409.42
6500	Special Education	0.00	150.00
6547	Special Education Early Intervention Preschool Grant	3,507,095.94	3,504,336.94
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,877,886.73	1,015,153.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,529,718.40	1,531,073.40
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	272,106.88	272,106.88
7029	Child Nutrition: Food Service Staff Training Funds	44,283.33	44,283.33
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	35,815.66	35,815.66
7311	Classified School Employee Professional Development Block Grant	103,591.04	103,591.04
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7399	LCFF Equity Multiplier	645,481.98	868,227.98
7412	A-G Access/Success Grant	575,285.21	83,448.21
7413	A-G Learning Loss Mitigation Grant	190,723.46	12,626.46
7435	Learning Recovery Emergency Block Grant	13,249,139.06	4,958,852.06
7810	Other Restricted State	2,243,118.71	1,858,118.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	643,156.00	1,083,036.00
9010	Other Restricted Local	6,084,228.74	4,901,699.74
Total, Restricted Balance		63,083,278.23	39,579,447.23

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	3,902,784.23	0.00	-100.0%
5) TOTAL, REVENUES			3,902,784.23	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,957,009.82	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,957,009.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,225.59)	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)			(54,225.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,916.01	1,322,732.42	-13.7%
b) Audit Adjustments		9793	(154,958.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,958.01	1,322,732.42	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,958.01	1,322,732.42	-3.9%
2) Ending Balance, June 30 (E + F1e)			1,322,732.42	1,322,732.42	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	1,322,732.42	1,322,732.42	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,322,732.42		
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			1,322,732.42		
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)			1,322,732.42		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,902,784.23	0.00	-100.0%
TOTAL, REVENUES			3,902,784.23	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,957,009.82	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,957,009.82	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
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			3,957,009.82	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,902,784.23	0.00	-100.0%
5) TOTAL, REVENUES			3,902,784.23	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		3,957,009.82	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,957,009.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,225.59)	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)			(54,225.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,916.01	1,322,732.42	-13.7%
b) Audit Adjustments		9793	(154,958.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,958.01	1,322,732.42	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,958.01	1,322,732.42	-3.9%
2) Ending Balance, June 30 (E + F1e)			1,322,732.42	1,322,732.42	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	1,322,732.42	1,322,732.42	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	1,322,732.42	1,322,732.42
Total, Restricted Balance		1,322,732.42	1,322,732.42

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	1,557,195.66	912,082.00	-41.4%
3) Other State Revenue		8300-8599	10,004,514.57	10,026,076.00	0.2%
4) Other Local Revenue		8600-8799	355,622.47	152,011.00	-57.3%
5) TOTAL, REVENUES			11,917,332.70	11,090,169.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,604,779.94	1,321,548.00	-17.6%
2) Classified Salaries		2000-2999	686,710.65	839,408.00	22.2%
3) Employee Benefits		3000-3999	975,285.97	894,607.00	-8.3%
4) Books and Supplies		4000-4999	611,864.24	163,665.00	-73.3%
5) Services and Other Operating Expenditures		5000-5999	662,835.11	783,863.00	18.3%
6) Capital Outlay		6000-6999	758,666.22	192,000.00	-74.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,206,299.57	6,700,646.00	-7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	160,261.80	194,432.00	21.3%
9) TOTAL, EXPENDITURES			12,666,703.50	11,090,169.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(749,370.80)	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)			(749,370.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,742,173.23	2,974,045.43	-20.5%
b) Audit Adjustments		9793	(18,757.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,723,416.23	2,974,045.43	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,723,416.23	2,974,045.43	-20.1%
2) Ending Balance, June 30 (E + F1e)			2,974,045.43	2,974,045.43	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	2,167,555.11	2,167,555.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	806,490.66	806,490.66	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.34)	(0.34)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,386,379.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,615.00		
b) in Banks		9120	77,758.70		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,218,629.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	328.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,684,710.58		
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	1,620,228.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	90,436.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,710,665.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,974,045.43		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,557,195.66	912,082.00	-41.4%
TOTAL, FEDERAL REVENUE			1,557,195.66	912,082.00	-41.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	6,135,101.57	6,223,088.00	1.4%
Adult Education Program	6391	8590	3,671,739.00	3,752,988.00	2.2%
All Other State Revenue	All Other	8590	197,674.00	50,000.00	-74.7%
TOTAL, OTHER STATE REVENUE			10,004,514.57	10,026,076.00	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	149,485.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,349.03	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	93,094.90	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,693.36	152,011.00	135.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			355,622.47	152,011.00	-57.3%
TOTAL, REVENUES			11,917,332.70	11,090,169.00	-6.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,166,569.97	825,258.00	-29.3%
Certificated Pupil Support Salaries		1200	94,546.13	125,262.00	32.5%
Certificated Supervisors' and Administrators' Salaries		1300	343,663.84	371,028.00	8.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,604,779.94	1,321,548.00	-17.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	32,186.08	38,108.00	18.4%
Classified Support Salaries		2200	235,453.35	315,107.00	33.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	403,109.52	444,497.00	10.3%
Other Classified Salaries		2900	15,961.70	41,696.00	161.2%
TOTAL, CLASSIFIED SALARIES			686,710.65	839,408.00	22.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	435,479.91	280,996.00	-35.5%
PERS		3201-3202	166,836.03	207,408.00	24.3%
OASDI/Medicare/Alternative		3301-3302	69,550.17	87,622.00	26.0%
Health and Welfare Benefits		3401-3402	223,404.35	225,693.00	1.0%
Unemployment Insurance		3501-3502	1,145.66	1,240.00	8.2%
Workers' Compensation		3601-3602	78,869.85	91,648.00	16.2%
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			975,285.97	894,607.00	-8.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	94,403.89	5,636.00	-94.0%
Materials and Supplies		4300	400,349.09	151,048.00	-62.3%
Noncapitalized Equipment		4400	117,111.26	6,981.00	-94.0%
TOTAL, BOOKS AND SUPPLIES			611,864.24	163,665.00	-73.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,899.74	15,594.00	4.7%
Dues and Memberships		5300	3,105.00	6,190.00	99.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	182,850.80	142,000.00	-22.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,466.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,323.28	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	418,936.29	585,650.00	39.8%
Communications		5900	41,720.00	32,963.00	-21.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			662,835.11	783,863.00	18.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	758,666.22	192,000.00	-74.7%
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			758,666.22	192,000.00	-74.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,206,299.57	6,700,646.00	-7.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,206,299.57	6,700,646.00	-7.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	160,261.80	194,432.00	21.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			160,261.80	194,432.00	21.3%
TOTAL, EXPENDITURES			12,666,703.50	11,090,169.00	-12.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	1,557,195.66	912,082.00	-41.4%
3) Other State Revenue		8300-8599	10,004,514.57	10,026,076.00	0.2%
4) Other Local Revenue		8600-8799	355,622.47	152,011.00	-57.3%
5) TOTAL, REVENUES			11,917,332.70	11,090,169.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,300,309.49	1,370,815.00	-40.4%
2) Instruction - Related Services	2000-2999		1,369,447.49	1,759,674.00	28.5%
3) Pupil Services	3000-3999		367,515.24	397,318.00	8.1%
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		160,261.80	194,432.00	21.3%
8) Plant Services	8000-8999		1,262,869.91	667,284.00	-47.2%
9) Other Outgo	9000-9999	Except 7600-7699	7,206,299.57	6,700,646.00	-7.0%
10) TOTAL, EXPENDITURES			12,666,703.50	11,090,169.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(749,370.80)	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)			(749,370.80)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,742,173.23	2,974,045.43	-20.5%
b) Audit Adjustments		9793	(18,757.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,723,416.23	2,974,045.43	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,723,416.23	2,974,045.43	-20.1%
2) Ending Balance, June 30 (E + F1e)			2,974,045.43	2,974,045.43	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	2,167,555.11	2,167,555.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	806,490.66	806,490.66	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.34)	(0.34)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	577,657.09	577,657.09
6391	Adult Education Program	1,589,897.74	1,589,897.74
9010	Other Restricted Local	.28	.28
Total, Restricted Balance		2,167,555.11	2,167,555.11

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,903,937.35	8,690,447.00	-12.3%
3) Other State Revenue		8300-8599	6,679,442.26	6,196,967.00	-7.2%
4) Other Local Revenue		8600-8799	898,705.81	415,000.00	-53.8%
5) TOTAL, REVENUES			17,482,085.42	15,302,414.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,912,234.43	5,451,886.00	11.0%
3) Employee Benefits		3000-3999	2,294,101.30	2,989,385.00	30.3%
4) Books and Supplies		4000-4999	5,740,102.43	7,506,397.00	30.8%
5) Services and Other Operating Expenditures		5000-5999	46,964.80	553,620.00	1,078.8%
6) Capital Outlay		6000-6999	1,592,412.84	2,172,410.00	36.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	292,953.62	499,747.00	70.6%
9) TOTAL, EXPENDITURES			14,878,769.42	19,173,445.00	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,603,316.00	(3,871,031.00)	-248.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,603,316.00	(3,871,031.00)	-248.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,804,402.95	17,100,072.95	15.5%
b) Audit Adjustments		9793	(307,646.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,496,756.95	17,100,072.95	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,496,756.95	17,100,072.95	18.0%
2) Ending Balance, June 30 (E + F1e)			17,100,072.95	13,229,041.95	-22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,492.00	0.00	-100.0%
Stores		9712	457,674.23	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	16,638,906.72	13,229,041.95	-20.5%
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	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	10,748,166.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,127.00		
b) in Banks		9120	1,400,007.19		
c) in Revolving Cash Account		9130	3,492.00		
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	5,429,838.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	457,674.23		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,044,305.22		
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	629,176.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	308,406.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,648.95		
6) TOTAL, LIABILITIES			944,232.27		
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)			17,100,072.95		
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,903,937.35	8,690,447.00	-12.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,903,937.35	8,690,447.00	-12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,679,442.26	6,196,967.00	-7.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,679,442.26	6,196,967.00	-7.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	304,204.86	265,000.00	-12.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	405,731.17	150,000.00	-63.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	188,769.78	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			898,705.81	415,000.00	-53.8%
TOTAL, REVENUES			17,482,085.42	15,302,414.00	-12.5%
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	3,968,487.94	3,461,620.00	-12.8%
Classified Supervisors' and Administrators' Salaries		2300	476,730.28	1,017,316.00	113.4%
Clerical, Technical and Office Salaries		2400	467,016.21	972,950.00	108.3%
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			4,912,234.43	5,451,886.00	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,064,215.61	1,273,701.00	19.7%
OASDI/Medicare/Alternative		3301-3302	318,867.63	39,170.00	-87.7%
Health and Welfare Benefits		3401-3402	739,527.74	1,411,810.00	90.9%
Unemployment Insurance		3501-3502	2,434.01	2,373.00	-2.5%
Workers' Compensation		3601-3602	169,056.31	166,899.00	-1.3%
OPEB, Allocated		3701-3702	0.00	95,432.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,294,101.30	2,989,385.00	30.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,171.53	102,311.00	7.5%
Noncapitalized Equipment		4400	30,712.23	48,521.00	58.0%
Food		4700	5,614,218.67	7,355,565.00	31.0%
TOTAL, BOOKS AND SUPPLIES			5,740,102.43	7,506,397.00	30.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,515.95	10,209.00	56.7%
Dues and Memberships		5300	17,073.56	9,470.00	-44.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	102,249.04	110,610.00	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,891.24	174,903.00	68.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(388,470.24)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	201,583.70	243,037.00	20.6%
Communications		5900	4,121.55	5,391.00	30.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,964.80	553,620.00	1,078.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	210,179.32	235,200.00	11.9%
Equipment		6400	1,382,233.52	1,687,210.00	22.1%
Equipment Replacement		6500	0.00	250,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,592,412.84	2,172,410.00	36.4%
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	292,953.62	499,747.00	70.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			292,953.62	499,747.00	70.6%
TOTAL, EXPENDITURES			14,878,769.42	19,173,445.00	28.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,903,937.35	8,690,447.00	-12.3%
3) Other State Revenue		8300-8599	6,679,442.26	6,196,967.00	-7.2%
4) Other Local Revenue		8600-8799	898,705.81	415,000.00	-53.8%
5) TOTAL, REVENUES			17,482,085.42	15,302,414.00	-12.5%
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		14,141,055.31	18,106,936.00	28.0%
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		292,953.82	499,747.00	70.6%
8) Plant Services	8000-8999		444,760.49	566,762.00	27.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,878,769.42	19,173,445.00	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,603,316.00	(3,871,031.00)	-248.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,603,316.00	(3,871,031.00)	-248.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,804,402.95	17,100,072.95	15.5%
b) Audit Adjustments		9793	(307,646.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,496,756.95	17,100,072.95	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,496,756.95	17,100,072.95	18.0%
2) Ending Balance, June 30 (E + F1e)			17,100,072.95	13,229,041.95	-22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,492.00	0.00	-100.0%
Stores		9712	457,674.23	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	16,638,906.72	13,229,041.95	-20.5%
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	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)	14,168,762.49	10,789,935.72
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,871,324.58	1,840,286.58
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	598,819.65	598,819.65
Total, Restricted Balance		16,638,906.72	13,229,041.95

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	4,885,791.29	1,750,000.00	-64.2%
5) TOTAL, REVENUES			4,885,791.29	1,750,000.00	-64.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,115.96	61,979.00	-39.3%
3) Employee Benefits		3000-3999	48,173.68	34,372.00	-28.6%
4) Books and Supplies		4000-4999	4,979.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,012.75	8,000.00	33.1%
6) Capital Outlay		6000-6999	43,953,920.11	50,933,576.00	15.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,115,202.00	51,037,927.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,229,410.71)	(49,287,927.00)	25.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84.82	0.00	-100.0%
b) Transfers Out		7600-7629	84.82	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			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,229,410.71)	(49,287,927.00)	25.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,781,622.85	46,552,214.64	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,781,622.85	46,552,214.64	-45.7%
d) Other Restatements		9795	2.50	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,781,625.35	46,552,214.64	-45.7%
2) Ending Balance, June 30 (E + F1e)			46,552,214.64	(2,735,712.36)	-105.9%
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	46,552,214.64	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,735,712.36)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,476,926.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,076.00		
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	897,121.56		
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			51,398,124.38		
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	4,843,680.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,229.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,845,909.74		
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)			46,552,214.64		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,461,638.87	1,750,000.00	-49.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,424,152.42	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			4,885,791.29	1,750,000.00	-64.2%
TOTAL, REVENUES			4,885,791.29	1,750,000.00	-64.2%
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	102,115.96	61,979.00	-39.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,115.96	61,979.00	-39.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,351.83	16,617.00	-39.2%
OASDI/Medicare/Alternative		3301-3302	7,531.31	4,742.00	-37.0%
Health and Welfare Benefits		3401-3402	9,731.70	10,814.00	11.1%
Unemployment Insurance		3501-3502	51.11	31.00	-39.3%
Workers' Compensation		3601-3602	3,507.73	2,168.00	-38.2%
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			48,173.68	34,372.00	-28.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,979.50	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,979.50	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	6,012.75	8,000.00	33.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,012.75	8,000.00	33.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	664.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,930,469.48	50,933,576.00	15.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,786.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,953,920.11	50,933,576.00	15.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,115,202.00	51,037,927.00	15.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	84.82	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			84.82	0.00	-100.0%
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	84.82	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			84.82	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	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	4,885,791.29	1,750,000.00	-64.2%
5) TOTAL, REVENUES			4,885,791.29	1,750,000.00	-64.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		44,115,202.00	51,037,927.00	15.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,115,202.00	51,037,927.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(39,229,410.71)	(49,287,927.00)	25.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84.82	0.00	-100.0%
b) Transfers Out		7600-7629	84.82	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			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,229,410.71)	(49,287,927.00)	25.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,781,622.85	46,552,214.64	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,781,622.85	46,552,214.64	-45.7%
d) Other Restatements		9795	2.50	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,781,625.35	46,552,214.64	-45.7%
2) Ending Balance, June 30 (E + F1e)			46,552,214.64	(2,735,712.36)	-105.9%
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	46,552,214.64	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,735,712.36)	New

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	2,830,406.36	1,100,000.00	-61.1%
5) TOTAL, REVENUES			2,830,406.36	1,100,000.00	-61.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,002.60	162,000.00	157.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,002.60	162,000.00	157.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,767,403.76	938,000.00	-66.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,119.25	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			(60,119.25)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,707,284.51	938,000.00	-65.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,085,312.32	15,737,218.83	20.3%
b) Audit Adjustments		9793	(55,378.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,029,934.32	15,737,218.83	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,029,934.32	15,737,218.83	20.8%
2) Ending Balance, June 30 (E + F1e)			15,737,218.83	16,675,218.83	6.0%
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	11,199,796.60	12,137,796.60	8.4%
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	4,537,422.23	4,537,422.23	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	15,558,116.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,421.00		
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	239,400.81		
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			15,804,938.08		
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	7,600.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,119.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			67,719.25		
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)			15,737,218.83		
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	621,002.60	150,000.00	-75.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	205,428.70	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,003,975.06	950,000.00	-52.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,830,406.36	1,100,000.00	-61.1%
TOTAL, REVENUES			2,830,406.36	1,100,000.00	-61.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,002.60	162,000.00	157.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,002.60	162,000.00	157.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			63,002.60	162,000.00	157.1%
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	60,119.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,119.25	0.00	-100.0%
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)			(60,119.25)	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	2,830,406.36	1,100,000.00	-61.1%
5) TOTAL, REVENUES			2,830,406.36	1,100,000.00	-61.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		63,002.60	162,000.00	157.1%
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			63,002.60	162,000.00	157.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,767,403.76	938,000.00	-66.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,119.25	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			(60,119.25)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,707,284.51	938,000.00	-65.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,085,312.32	15,737,218.83	20.3%
b) Audit Adjustments		9793	(55,378.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,029,934.32	15,737,218.83	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,029,934.32	15,737,218.83	20.8%
2) Ending Balance, June 30 (E + F1e)			15,737,218.83	16,675,218.83	6.0%
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	11,199,796.60	12,137,796.60	8.4%
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	4,537,422.23	4,537,422.23	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	11,199,796.60	12,137,796.60
Total, Restricted Balance		11,199,796.60	12,137,796.60

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	7,312,144.54	5,673,500.00	-22.4%
5) TOTAL, REVENUES			7,312,144.54	5,673,500.00	-22.4%
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	126,246.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	24,235.20	5,000.00	-79.4%
6) Capital Outlay		6000-6999	11,152,368.51	15,265,263.00	36.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,784,088.63	5,000,000.00	79.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,086,938.66	20,270,263.00	43.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,774,794.12)	(14,596,763.00)	115.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,383,583.38	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,383,583.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,391,210.74)	(14,596,763.00)	170.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,431,067.98	41,039,857.24	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,431,067.98	41,039,857.24	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,431,067.98	41,039,857.24	-11.6%
2) Ending Balance, June 30 (E + F1e)			41,039,857.24	26,443,094.24	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,276,859.86	23,330,096.86	-39.0%
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	2,762,997.38	3,112,997.38	12.7%
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	17,867,208.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,522.00		
b) in Banks		9120	1,941,095.84		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	19,950,370.43		
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	4,492,360.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,977.51		
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			44,271,535.54		
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	3,219,778.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,900.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,231,678.30		
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)			41,039,857.24		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,252,780.31	5,323,500.00	1.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,925,457.19	350,000.00	-81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	133,907.04	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			7,312,144.54	5,673,500.00	-22.4%
TOTAL, REVENUES			7,312,144.54	5,673,500.00	-22.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	123,815.65	0.00	-100.0%
Noncapitalized Equipment		4400	2,430.67	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			126,246.32	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,270.00	5,000.00	17.1%
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	19,965.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,235.20	5,000.00	-79.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,620,661.95	610,686.00	-62.3%
Buildings and Improvements of Buildings		6200	8,847,253.19	14,654,577.00	65.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	656,356.00	0.00	-100.0%
Equipment Replacement		6500	28,097.37	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,152,368.51	15,265,263.00	36.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,591,051.90	3,000,000.00	88.6%
Other Debt Service - Principal		7439	1,193,036.73	2,000,000.00	67.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,784,088.63	5,000,000.00	79.6%
TOTAL, EXPENDITURES			14,086,938.66	20,270,263.00	43.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,383,583.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,383,583.38	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,383,583.38	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	7,312,144.54	5,673,500.00	-22.4%
5) TOTAL, REVENUES			7,312,144.54	5,673,500.00	-22.4%
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		11,302,850.03	15,270,263.00	35.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,784,088.63	5,000,000.00	79.6%
10) TOTAL, EXPENDITURES			14,086,938.66	20,270,263.00	43.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,774,794.12)	(14,596,763.00)	115.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,383,583.38	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,383,583.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,391,210.74)	(14,596,763.00)	170.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,431,067.98	41,039,857.24	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,431,067.98	41,039,857.24	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,431,067.98	41,039,857.24	-11.6%
2) Ending Balance, June 30 (E + F1e)			41,039,857.24	26,443,094.24	-35.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,276,859.86	23,330,096.86	-39.0%
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	2,762,997.38	3,112,997.38	12.7%
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	21,771.86	21,771.86
9010	Other Restricted Local	38,255,088.00	23,308,325.00
Total, Restricted Balance		38,276,859.86	23,330,096.86

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	100,640.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,182,203.00	26,954,082.00	40.5%
5) TOTAL, REVENUES			19,282,843.00	26,954,082.00	39.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,606,712.00	19,823,758.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,606,712.00	19,823,758.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(323,869.00)	7,130,324.00	-2,301.6%
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)			(323,869.00)	7,130,324.00	-2,301.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,370,841.00	19,046,972.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,370,841.00	19,046,972.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,370,841.00	19,046,972.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			19,046,972.00	26,177,296.00	37.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,046,972.00	26,177,296.00	37.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,037,890.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,081.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,046,971.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			19,046,971.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	100,640.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,640.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,688,845.00	26,539,609.00	50.0%
Unsecured Roll		8612	330,851.00	414,473.00	25.3%
Prior Years' Taxes		8613	241,505.00	0.00	-100.0%
Supplemental Taxes		8614	155,881.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(4,752.00)	0.00	-100.0%
Interest		8660	463,509.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	305,558.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	806.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,182,203.00	26,954,082.00	40.5%
TOTAL, REVENUES			19,282,843.00	26,954,082.00	39.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,735,000.00	11,115,000.00	3.5%
Bond Interest and Other Service Charges		7434	8,871,712.00	8,708,758.00	-1.8%
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)			19,606,712.00	19,823,758.00	1.1%
TOTAL, EXPENDITURES			19,606,712.00	19,823,758.00	1.1%
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	100,640.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,182,203.00	26,954,082.00	40.5%
5) TOTAL, REVENUES			19,282,843.00	26,954,082.00	39.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,606,712.00	19,823,758.00	1.1%
10) TOTAL, EXPENDITURES			19,606,712.00	19,823,758.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(323,869.00)	7,130,324.00	-2,301.6%
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)			(323,869.00)	7,130,324.00	-2,301.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,370,841.00	19,046,972.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,370,841.00	19,046,972.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,370,841.00	19,046,972.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			19,046,972.00	26,177,296.00	37.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,046,972.00	26,177,296.00	37.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,910,087.73	1,595,000.00	-45.2%
5) TOTAL, REVENUES			2,910,087.73	1,595,000.00	-45.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	779,418.33	1,115,128.00	43.1%
3) Employee Benefits		3000-3999	390,164.22	538,703.00	38.1%
4) Books and Supplies		4000-4999	102,717.75	250,000.00	143.4%
5) Services and Other Operating Expenses		5000-5999	85,093.52	150,000.00	76.3%
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			1,357,393.82	2,053,831.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,552,693.91	(458,831.00)	-129.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,601.94	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			(2,601.94)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,550,091.97	(458,831.00)	-129.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,004,056.19	5,724,361.13	43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,004,056.19	5,724,361.13	43.0%
d) Other Restatements		9795	170,212.97	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,174,269.16	5,724,361.13	37.1%
2) Ending Net Position, June 30 (E + F1e)			5,724,361.13	5,265,530.13	-8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,724,361.13	5,265,530.13	-8.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,519,799.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,633.00		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	163,137.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	173,412.97		
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			5,858,983.59		
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	77,231.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	57,390.85		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			134,622.46		
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)			5,724,361.13		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,384.21	50,000.00	-72.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	51,089.29	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	2,678,614.23	1,545,000.00	-42.3%
TOTAL, OTHER LOCAL REVENUE			2,910,087.73	1,595,000.00	-45.2%
TOTAL, REVENUES			2,910,087.73	1,595,000.00	-45.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	776,993.62	1,115,128.00	43.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	292.26	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	2,132.45	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			779,418.33	1,115,128.00	43.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	198,191.92	290,216.00	46.4%
OASDI/Medicare/Alternative		3301-3302	55,385.86	83,707.00	51.1%
Health and Welfare Benefits		3401-3402	109,394.88	114,058.00	4.3%
Unemployment Insurance		3501-3502	390.05	558.00	43.1%
Workers' Compensation		3601-3602	26,801.51	39,015.00	45.6%
OPEB, Allocated		3701-3702	0.00	11,149.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			390,164.22	538,703.00	38.1%
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	48,364.83	250,000.00	416.9%
Noncapitalized Equipment		4400	54,352.92	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,717.75	250,000.00	143.4%
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	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	4,026.72	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	81,066.80	150,000.00	85.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			85,093.52	150,000.00	76.3%
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			1,357,393.82	2,053,831.00	51.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,601.94	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,601.94	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%

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)			(2,601.94)	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	2,910,087.73	1,595,000.00	-45.2%
5) TOTAL, REVENUES			2,910,087.73	1,595,000.00	-45.2%
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		1,357,393.82	2,053,831.00	51.3%
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			1,357,393.82	2,053,831.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,552,693.91	(458,831.00)	-129.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,601.94	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			(2,601.94)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,550,091.97	(458,831.00)	-129.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,004,056.19	5,724,361.13	43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,004,056.19	5,724,361.13	43.0%
d) Other Restatements		9795	170,212.97	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,174,269.16	5,724,361.13	37.1%
2) Ending Net Position, June 30 (E + F1e)			5,724,361.13	5,265,530.13	-8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,724,361.13	5,265,530.13	-8.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,724,361.13	5,265,530.13
Total, Restricted Net Position		5,724,361.13	5,265,530.13

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	8,385,103.69	7,657,425.00	-8.7%
5) TOTAL, REVENUES			8,385,103.69	7,657,425.00	-8.7%
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	8,333,296.62	7,585,888.00	-9.0%
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			8,333,296.62	7,585,888.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,807.07	71,537.00	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,608.80	0.00	-100.0%
b) Transfers Out		7600-7629	1,820.00	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			48,788.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100,595.87	71,537.00	-28.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,162,528.30	2,263,124.17	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,162,528.30	2,263,124.17	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,162,528.30	2,263,124.17	4.7%
2) Ending Net Position, June 30 (E + F1e)			2,263,124.17	2,334,661.17	3.2%
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	2,263,124.17	2,334,661.17	3.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,086,561.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	995.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	167,169.49		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,582.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	602,945.08		
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			2,882,254.16		
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	619,129.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			619,129.99		
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)			2,263,124.17		
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	68,254.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,347.20	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	8,287,502.26	7,657,425.00	-7.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,385,103.69	7,657,425.00	-8.7%
TOTAL, REVENUES			8,385,103.69	7,657,425.00	-8.7%
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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	8,333,296.62	7,585,888.00	-9.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,333,296.62	7,585,888.00	-9.0%
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%
TOTAL, EXPENSES			8,333,296.62	7,585,888.00	-9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,608.80	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,608.80	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,820.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,820.00	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)			48,788.80	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	8,385,103.69	7,657,425.00	-8.7%
5) TOTAL, REVENUES			8,385,103.69	7,657,425.00	-8.7%
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		8,333,296.62	7,585,888.00	-9.0%
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, EXPENSES			8,333,296.62	7,585,888.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,807.07	71,537.00	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,608.80	0.00	-100.0%
b) Transfers Out		7600-7629	1,820.00	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			48,788.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100,595.87	71,537.00	-28.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,162,528.30	2,263,124.17	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,162,528.30	2,263,124.17	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,162,528.30	2,263,124.17	4.7%
2) Ending Net Position, June 30 (E + F1e)			2,263,124.17	2,334,661.17	3.2%
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	2,263,124.17	2,334,661.17	3.2%

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)	16,851.80	16,831.24	17,543.95	16,554.60	16,554.60	16,979.27
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,851.80	16,831.24	17,543.95	16,554.60	16,554.60	16,979.27
5. 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	32.01	32.01	32.01	35.09	35.09	35.09
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.01	32.01	32.01	35.09	35.09	35.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,883.81	16,863.25	17,575.96	16,589.69	16,589.69	17,014.36
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	146,626,467.16	301	326,667.59	303	146,299,799.57	305	0.00		307	146,299,799.57	309
2000 - Classified Salaries	55,100,606.26	311	1,360,751.07	313	53,739,855.19	315	5,027,361.33		317	48,712,493.86	319
3000 - Employee Benefits	88,417,763.96	321	1,941,471.65	323	86,476,292.31	325	2,554,117.45		327	83,922,174.86	329
4000 - Books, Supplies Equip Replace. (6500)	16,735,022.50	331	2,365,279.19	333	14,369,743.31	335	2,370,932.85		337	11,998,810.46	339
5000 - Services . . . & 7300 - Indirect Costs	50,044,962.98	341	731,048.81	343	49,313,914.17	345	13,499,598.11		347	35,814,316.06	349
TOTAL					350,199,604.55	365			TOTAL	326,747,594.81	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	115,399,914.37	375
2. Salaries of Instructional Aides Per EC 41011.	2100	15,212,283.03	380
3. STRS.	3101 & 3102	31,215,551.80	382
4. PERS.	3201 & 3202	4,406,627.72	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,912,119.52	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,098,153.60	385
7. Unemployment Insurance.	3501 & 3502	67,272.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,595,869.34	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	156,604.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		187,064,395.38	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,241,471.33	
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.		184,822,924.05	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.		56.56%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	56.56%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	326,747,594.81	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

	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)	164,130,345.54		164,130,345.54			165,905,103.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,287.36		17,287.36			16,863.46
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)	16,863.46		16,863.46	16,589.69		16,589.69
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)			16,863.46			16,589.69
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)	418,231.30		418,231.30	422,164.00		422,164.00
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)	92,644,099.74		92,644,099.74	95,143,960.00		95,143,960.00
5. Unsecured Roll Taxes (Object 8042)	3,155,367.36		3,155,367.36	2,993,980.00		2,993,980.00
6. Prior Years' Taxes (Object 8043)	(31,117.66)		(31,117.66)	1,175.00		1,175.00
7. Supplemental Taxes (Object 8044)	3,266,187.38		3,266,187.38	5,708,511.00		5,708,511.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(145,912.36)		(145,912.36)	308,356.00		308,356.00

	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)	9,862,962.94		9,862,962.94	8,691,459.00		8,691,459.00
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)	109,169,818.70	0.00	109,169,818.70	113,269,605.00	0.00	113,269,605.00
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)	109,169,818.70	0.00	109,169,818.70	113,269,605.00	0.00	113,269,605.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,782,510.32			2,759,554.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	11,392,561.23		11,392,561.23	10,577,800.00		10,577,800.00
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)	11,392,561.23	0.00	14,175,071.55	10,577,800.00	0.00	13,337,354.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	153,167,741.00		153,167,741.00	146,685,128.00		146,685,128.00
25. LCFF State Aid - Prior Years (Object 8019)	21,966.00		21,966.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	153,189,707.00	0.00	153,189,707.00	146,685,128.00	0.00	146,685,128.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	348,387,005.29		348,387,005.29	317,470,033.00		317,470,033.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,123,578.63		7,123,578.63	2,450,000.00		2,450,000.00

	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)			164,130,345.54			165,905,103.38
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9755			0.9838
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			165,905,103.38			173,728,643.89
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			109,169,818.70			113,269,605.00
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)			2,023,615.20			1,990,762.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			70,910,356.23			73,796,392.89
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			70,910,356.23			73,796,392.89
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])			3,759,017.77			1,454,865.24
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			112,928,836.47			114,724,470.24
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)			67,151,338.46			72,341,527.65
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			112,928,836.47			
b. State Subventions (Line D8)			67,151,338.46			
c. Less: Excluded Appropriations (Line C23)			14,175,071.55			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			165,905,103.38			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			165,905,103.38			173,728,643.89
12. Appropriations Subject to the Limit (Line D9d)			165,905,103.38			

[illegible]

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	371,248,419.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,034,269.43
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	30,473.28
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,121,311.28
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	179,326.25
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	50,608.80
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,148,642.77
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	90,554.71
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)				9,620,917.09
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)				336,593,232.86
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)				16,863.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,959.92
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.)			305,364,769.14	17,706.44
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)			305,364,769.14	17,706.44
B. Required effort (Line A.2 times 90%)			274,828,292.23	15,935.80
C. Current year expenditures (Line I.E and Line II.B)			336,593,232.86	19,959.92
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 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 IA	ESSA CSI	ESSER III Fund	ASES ESSER III	21st CCLC ESSER III	SP ED IDEA	SP ED IDEA
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.425	84.425	84.027	84.027
RESOURCE CODE	3010	3182	3213	3225	3228	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	1,063,544.59	579,119.07	11,391,614.85	483,823.37	320,060.92	0.00	0.00
2. a. Current Year Award	5,437,587.00	472,119.00				5,145,065.00	81,679.00
b. Transferability (ESSA)	153,411.00						
c. Other Adjustments			10,037.66	(3,478.60)	(120,150.26)		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,590,998.00	472,119.00	10,037.66	(3,478.60)	(120,150.26)	5,145,065.00	81,679.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,654,542.59	1,051,238.07	11,401,652.51	480,344.77	199,910.66	5,145,065.00	81,679.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	2,389,771.11	156,448.37	56,460.92		
6. Cash Received in Current Year	4,885,668.49	293,347.61	9,011,881.40	323,896.40	143,449.74	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,885,668.49	293,347.61	11,401,652.51	480,344.77	199,910.66	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,225,119.66	329,163.29	11,401,652.51	480,344.77	199,910.66	5,145,065.00	81,679.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,225,119.66	329,163.29	11,401,652.51	480,344.77	199,910.66	5,145,065.00	81,679.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(339,451.17)	(35,815.68)	0.00	0.00	0.00	(5,145,065.00)	(81,679.00)
a. 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
b. Accounts Payable							
c. Accounts Receivable	339,451.17	35,815.68				5,145,065.00	81,679.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,429,422.93	722,074.78	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,429,422.93	722,074.78					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,225,119.66	329,163.29	11,401,652.51	480,344.77	199,910.66	5,145,065.00	81,679.00

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	SP ED IDEA MENTAL HEALTH	SP ED IDEA	SPED IDEA PRESCHOOL STAFF DEV	ADULT ED WORKABILITY II	VOC ED FD 06- Perkins	ADULT ED - ABE & ESL	ADULT ED- ASE&GED
FEDERAL CATALOG NUMBER	84.027A	84.173	84.173A	84.158	80.048	84.002A	3913
RESOURCE CODE	3327	3315	3345	3410	3550	3905	3913
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		PRESCHOOL		Fd 11	PERKINS 131	Fd 11	Fd 11
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	0.00	82,644.97	0.00	
2. a. Current Year Award	232,359.00	163,182.00	1,576.00	264,087.00	195,492.00	189,883.00	150,994.00
b. Transferability (ESSA)							
c. Other Adjustments				(.34)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	232,359.00	163,182.00	1,576.00	264,086.66	195,492.00	189,883.00	150,994.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	232,359.00	163,182.00	1,576.00	264,086.66	278,136.97	189,883.00	150,994.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				.34			
6. Cash Received in Current Year	0.00	0.00	0.00	264,086.66	100,850.06	189,883.00	150,994.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	264,087.00	100,850.06	189,883.00	150,994.00
EXPENDITURES							
9. Donor-Authorized Expenditures	232,359.00	163,182.00	111.50	264,087.00	278,096.34	189,883.00	150,994.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	232,359.00	163,182.00	111.50	264,087.00	278,096.34	189,883.00	150,994.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(232,359.00)	(163,182.00)	(111.50)	0.00	(177,246.28)	0.00	0.00

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
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	232,359.00	163,182.00	111.50		177,246.28		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,464.50	(.34)	40.63	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			1,464.50	(.34)			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	232,359.00	163,182.00	111.50	264,087.00	278,096.34	189,883.00	150,994.00

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

Description	015	016	017	018	019	
FEDERAL PROGRAM NAME	Title II Teacher & Principal Training	Title IV	Title III Immigrant	Title III Limited English Proficient	ARP HYC II American Rescue Plan	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.424	84.365	84.365		
RESOURCE CODE	4035	4127	4201	4203	5634	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	0.00	348,531.29	46,219.00	35,137.20	85,453.99	14,436,149.25
2. a. Current Year Award	683,958.00	392,615.00	59,928.00	413,316.00		13,883,840.00
b. Transferability (ESSA)	(153,411.00)					0.00
c. Other Adjustments						(113,591.54)
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	530,547.00	392,615.00	59,928.00	413,316.00	0.00	13,770,248.46
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2d, & 3)	530,547.00	741,146.29	106,147.00	448,453.20	85,453.99	28,206,397.71
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	79,674.29	29,898.30	0.00		2,712,253.33
6. Cash Received in Current Year	590,009.00	417,336.00	14,982.00	232,260.66	85,453.99	16,704,099.01
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	590,009.00	497,010.29	44,880.30	232,260.66	85,453.99	19,416,352.34
EXPENDITURES						
9. Donor-Authorized Expenditures	570,528.55	599,415.03	38,984.88	203,203.25		25,553,779.44
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	570,528.55	599,415.03	38,984.88	203,203.25	0.00	25,553,779.44
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)	19,480.45	(102,404.74)	5,895.42	29,057.41	85,453.99	(6,137,427.10)

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

Description	015	016	017	018	019	
a. Unearned Revenue	19,480.45		5,895.42	29,057.41		54,433.28
b. Accounts Payable						0.00
c. Accounts Receivable		102,404.74				6,277,314.37
14. Unused Grant Award Calculation (line 4 minus line 9)	(39,981.55)	141,731.26	67,162.12	245,249.95	85,453.99	2,652,618.27
15. If Carryover is allowed, enter line 14 amount here	(39,981.55)	141,731.26	67,162.12	245,249.95	85,453.99	2,652,577.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	570,528.55	599,415.03	38,984.88	203,203.25	85,453.99	25,639,233.43

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	005	006	007
STATE PROGRAM NAME	UPK Planning and Imm FY21-22	UPK Planning and Imm Early Education Teacher Dev	National Board for Prof Teach	CTE INCENTIVE GRANT	SP ED WORKABILITY	AGRICULTURAL VOCATIONAL EDUCATION	STRS & PERS on Behalf
RESOURCE CODE	6053	6054	6271	6387	6520	7010	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	814,458.55	896,027.95	0.00	329,299.97	0.00		
2. a. Current Year Award		1,246,226.00	50,000.00	885,193.00	349,670.00	9,010.65	13,507,832.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	1,246,226.00	50,000.00	885,193.00	349,670.00	9,010.65	13,507,832.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	814,458.55	2,142,253.95	50,000.00	1,214,492.97	349,670.00	9,010.65	13,507,832.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	814,458.55	482,195.25		308,808.44	0.00		
6. Cash Received in Current Year		1,369,903.05	50,000.00	905,693.00	142,253.47		13,507,832.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	814,458.55	1,852,098.30	50,000.00	1,214,501.44	142,253.47	0.00	13,507,832.00
EXPENDITURES							
9. Donor-Authorized Expenditures	206,716.16	834,575.73	50,000.00	212,956.32	349,670.00	9,010.65	13,507,832.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	206,716.16	834,575.73	50,000.00	212,956.32	349,670.00	9,010.65	13,507,832.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	607,742.39	1,017,522.57	0.00	1,001,545.12	(207,416.53)	(9,010.65)	0.00
a. Unearned Revenue	607,742.39	1,017,522.57		1,001,545.12			
b. Accounts Payable							
c. Accounts Receivable					207,416.53		

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	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	607,742.39	1,307,678.22	0.00	1,001,536.65	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	206,716.16	834,575.73	50,000.00	212,956.32	349,670.00	0.00	13,507,832.00

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

Description	008	009	010	011	012	
STATE PROGRAM NAME	K16-Collab	AFTER SCHOOL EDUCATION AND SAFETY	21stCCLC ASSETS	21STCCLC ASSETS	21STCLC ASSETS	TOTAL
RESOURCE CODE	7810	9065	9068002	9068101	9068102	
REVENUE OBJECT	8590	8677	8285	8285	8285	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carry over		501,649.77	0.00	1,688.71	689.85	2,543,814.80
2. a. Current Year Award	46,194.99	2,312,715.82	0.00	254,500.00	254,500.00	18,915,842.46
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	46,194.99	2,312,715.82	0.00	254,500.00	254,500.00	18,915,842.46
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	46,194.99	2,814,365.59	0.00	256,188.71	255,189.85	21,459,657.26
REVENUES						
5. Unearned Revenue Deferred from Prior Year			46.34	10,744.26	0.00	1,616,252.84
6. Cash Received in Current Year		2,018,868.63		220,505.37	248,823.72	18,463,879.24
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	2,018,868.63	46.34	231,249.63	248,823.72	20,080,132.08
EXPENDITURES						
9. Donor-Authorized Expenditures	46,194.99	2,386,012.99	36.57	225,038.27	248,823.72	18,076,867.40
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	46,194.99	2,386,012.99	36.57	225,038.27	248,823.72	18,076,867.40
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)	(46,194.99)	(367,144.36)	9.77	6,211.36	0.00	2,003,264.68
a. Unearned Revenue			9.77	6,211.36		2,633,031.21
b. Accounts Payable						0.00
c. Accounts Receivable		367,144.36				574,560.89

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

Description	008	009	010	011	012	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	428,352.60	(36.57)	31,150.44	6,366.13	3,382,789.86
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,386,012.99	36.57	225,038.27	248,823.72	18,021,661.76

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

Description	001	002	
LOCAL PROGRAM NAME		Adult Ed Fresh Success	TOTAL
RESOURCE CODE		9010-211	
REVENUE OBJECT		8699	
LOCAL DESCRIPTION (if any)		FD 1100	
AWARD			
1. Prior Year Carry over			0.00
2. a. Current Year Award		34,495.60	34,495.60
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	34,495.60	34,495.60
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	34,495.60	34,495.60
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year		34,495.60	34,495.60
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	34,495.60	34,495.60
EXPENDITURES			
9. Donor-Authorized Expenditures		34,495.60	34,495.60
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00	34,495.60	34,495.60
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	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			

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

Description	001	002	
(line 4 minus line 9)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	34,495.60	34,495.60

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

Description	001	002	003	
FEDERAL PROGRAM NAME	Child Nutrition Services	Child Nutrition Services - CCFP	Child Nutrition Services - supply chain Assist	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	5310	5320	5466	
REVENUE OBJECT	8220/8520	8220	8220	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	12,591,183.95	1,306,753.35	598,819.65	14,496,756.95
2. a. Current Year Award	16,089,179.49	1,390,000.51		17,479,180.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	16,089,179.49	1,390,000.51	0.00	17,479,180.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	28,680,363.44	2,696,753.86	598,819.65	31,975,936.95
REVENUES				
5. Cash Received in Current Year	10,925,403.88	1,123,938.01		12,049,341.89
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	5,163,775.61	266,062.50	0.00	5,429,838.11
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	5,163,775.61	266,062.50	0.00	5,429,838.11
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	16,089,179.49	1,390,000.51	0.00	17,479,180.00
EXPENDITURES				
10. Donor-Authorized Expenditures	14,050,434.72	825,429.28		14,875,864.00
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

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

Description	001	002	003	
(line 10 plus line 11)	14,050,434.72	825,429.28	0.00	14,875,864.00
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	14,629,928.72	1,871,324.58	598,819.65	17,100,072.95

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	ELOP	Literacy Coaches	EDUCATOR EFFECTIVENESS FUND BLOCK GRANT	Lottery Instructional materials	CA Community Schools Cohort 1&2	Adult Education Block Grant Program 626 & 780	Adult Ed Calworks
RESOURCE CODE	2600	6211	6266	6300	6332	6391	6371
REVENUE OBJECT	8590	8590	8290	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)						Fd 11	Fd 11
AWARD							
1. Prior Year Restricted							
Ending Balance	11,856,167.23	970,920.71	4,502,014.55	3,342,576.66	14,037,326.36	2,478,818.66	532,489.52
2. a. Current Year Award	12,309,224.00			1,690,026.73		3,671,739.00	52,314.00
b. Other Adjustments	(562,430.23)						
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	11,746,793.77	0.00	0.00	1,690,026.73	0.00	3,671,739.00	52,314.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	23,602,961.00	970,920.71	4,502,014.55	5,032,603.39	14,037,326.36	6,150,557.66	584,803.52
REVENUES							
5. Cash Received in Current Year	12,309,224.00		0.00	988,143.73		3,671,739.00	52,314.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	(562,430.23)						
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	701,883.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	701,883.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	12,309,224.00	0.00	0.00	1,690,026.73	0.00	3,671,739.00	52,314.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,401,486.14	453,297.84	2,094,514.55	2,017,172.02	4,441,693.92	4,441,693.92	6,873.55
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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
(line 10 plus line 11)	12,401,486.14	453,297.84	2,094,514.55	2,017,172.02	4,441,693.92	4,441,693.92	6,873.55
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	11,201,474.86	517,622.87	2,407,500.00	3,015,431.37	9,595,632.44	1,708,863.74	577,929.97

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	SP ED EARLY INTERVENTION	SPECIAL EDUCATION	PROP 28	CNS: Kitchen Infrast	CNS: Food Service Staff	Classified School EE Prof Devt Block Grant
RESOURCE CODE	6500 XXX	6547	6546	6770	7028	7029	7311
REVENUE OBJECT	8590	8590	8590	8590	8520	8520	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	3,199,014.29	142,496.92	1,177,332.46	322,710.38	44,532.33	103,591.04
2. a. Current Year Award	16,288,063.71	1,163,552.00	1,405,563.00	2,693,531.00			
b. Other Adjustments	(983,521.00)						
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	15,304,542.71	1,163,552.00	1,405,563.00	2,693,531.00	0.00	0.00	0.00
3. Required Matching Funds/Other	51,427,887.11						
4. Total Available Award							
(sum lines 1, 2c, & 3)	66,732,429.82	4,362,566.29	1,548,059.92	3,870,863.46	322,710.38	44,532.33	103,591.04
REVENUES							
5. Cash Received in Current Year	13,338,238.95	1,057,684.00	1,288,512.00	2,693,531.00			
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	1,966,303.76	105,868.00	117,051.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	1,966,303.76	105,868.00	117,051.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	15,304,542.71	1,163,552.00	1,405,563.00	2,693,531.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	66,732,429.82	855,470.35	1,548,059.92	2,339,790.06	50,603.50	249.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	66,732,429.82	855,470.35	1,548,059.92	2,339,790.06	50,603.50	249.00	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
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	3,507,095.94	0.00	1,531,073.40	272,106.88	44,283.33	103,591.04

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	SB 117 COVID 19 LEA REsponse Fund	LCFF EQUITY MULTIPLIER	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	ELO Grant	ELO Grant	Learning Recovery Emergency Block Grant
RESOURCE CODE	7388	7399	7412	7413	7425	7426	7435
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	44,531.55	547,885.00	1,158,188.85	436,676.00	86,541.83	134,747.30	23,206,738.88
2. a. Current Year Award		497,698.00					
b. Other Adjustments					59,727.00		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	497,698.00	0.00	0.00	59,727.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	44,531.55	1,045,583.00	1,158,188.85	436,676.00	146,268.83	134,747.30	23,206,738.88
REVENUES							
5. Cash Received in Current Year		497,698.00					0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	59,727.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	59,727.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	497,698.00	0.00	0.00	59,727.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		400,101.02	582,903.64	245,952.54	146,268.83	134,747.30	9,957,599.82
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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) 10,857,189.87
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 278,080,437.72

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.90%

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) 12,601,557.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,779,725.71

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	101,563.82
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,184,850.47
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)	17,667,697.33
9. Carry-Forward Adjustment (Part IV, Line F)	3,434,960.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,102,658.19
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	216,810,374.16
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,436,990.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,052,121.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,147,336.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	30,473.28
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,105,562.48
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)	28,514.14
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)	1,475,356.35
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)	29,195,930.92
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,541,475.91
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)	7,379,184.29
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)	338,203,320.21
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)	5.22%
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)	6.24%
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)	17,667,697.33
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(806,064.67)
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 (3.97%) times Part III, Line B19); zero if negative	3,434,960.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.97%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,434,960.85
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,434,960.85

Approved
indirect cost
rate: 3.97%

Highest rate
used in any
program: 3.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	11,770,946.14	467,306.56	3.97%
01	3010	5,025,603.22	199,516.44	3.97%
01	3182	316,594.49	12,568.80	3.97%
01	3213	3,705,226.90	134,332.00	3.63%
01	3225	462,667.97	18,367.92	3.97%
01	3228	198,055.37	7,862.80	3.97%
01	3310	4,948,605.37	196,459.63	3.97%
01	3311	39,397.87	1,564.09	3.97%
01	3315	156,951.05	6,230.95	3.97%
01	3345	107.25	4.25	3.96%
01	3550	36,245.93	1,438.96	3.97%
01	4035	548,743.44	21,785.11	3.97%
01	4127	576,526.92	22,888.11	3.97%
01	4201	37,496.28	1,488.60	3.97%
01	4203	195,444.12	7,759.13	3.97%
01	5634	82,253.99	3,200.00	3.89%
01	6053	198,822.90	7,893.26	3.97%
01	6054	610,345.03	24,230.70	3.97%
01	6266	2,014,537.42	79,977.13	3.97%
01	6332	3,519,939.88	139,747.66	3.97%
01	6383	14,689.18	583.16	3.97%
01	6387	191,421.38	7,599.43	3.97%
01	6500	52,589,250.37	1,887,298.90	3.59%
01	6520	336,318.18	13,351.82	3.97%
01	6546	1,205,666.90	47,864.97	3.97%
01	6547	822,805.00	32,665.35	3.97%
01	7399	384,823.53	15,277.49	3.97%
01	7435	9,577,377.92	380,221.90	3.97%
01	9010	5,143,638.47	183,576.21	3.57%
11	3410	254,003.08	10,083.92	3.97%
11	6371	6,873.55	272.88	3.97%
11	6391	3,542,394.63	140,633.07	3.97%
11	9010	33,178.42	1,316.90	3.97%
13	5310	7,037,265.42	279,379.44	3.97%
13	5320	341,918.87	13,574.18	3.97%

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	1,220,038.13		3,342,576.66	4,562,614.79
2. State Lottery Revenue	8560	3,526,415.70		1,690,026.73	5,216,442.43
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(3,526,416.00)	3,526,416.00		0.00
7. Total Available (Sum Lines A1 through A6)		1,220,037.83	3,526,416.00	5,032,603.39	9,779,057.22
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	2,843,080.00	0.00	2,843,080.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00	683,336.00	0.00	683,336.00
4. Books and Supplies	4000-4999	0.00		1,552,581.88	1,552,581.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,892.94	1,892.94
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			462,697.20	462,697.20
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	3,526,416.00	2,017,172.02	5,543,588.02
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,220,037.83	0.00	3,015,431.37	4,235,469.20
D. COMMENTS:					
Some of the district's adopted curriculum materials are in online subscription format.					

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.

	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	51,419,666.42	23,409.00	51,443,075.42			51,443,075.42
Work in Progress	65,855,173.92	(57,293,358.00)	8,561,815.92	38,370,544.94	5,985,442.30	40,946,918.56
Total capital assets not being depreciated	117,274,840.34	(57,269,949.00)	60,004,891.34	38,370,544.94	5,985,442.30	92,389,993.98
Capital assets being depreciated:						
Land Improvements	46,755,703.85	2,011,504.00	48,767,207.85	1,938,923.20		50,706,131.05
Buildings	435,959,532.00	81,574,033.00	517,533,565.00	27,789,789.10		545,323,354.10
Equipment	48,293,284.87	6,108,267.00	54,401,551.87	9,291,087.19		63,692,639.06
Total capital assets being depreciated	531,008,520.72	89,693,804.00	620,702,324.72	39,019,799.49	0.00	659,722,124.21
Accumulated Depreciation for:						
Land Improvements	(23,710,325.77)	(19,584.00)	(23,729,909.77)	(1,846,995.00)		(25,576,904.77)
Buildings	(295,903,360.43)	(1,699,228.00)	(297,602,588.43)	(15,651,229.00)		(313,253,817.43)
Equipment	(41,060,849.30)	(326,694.00)	(41,387,543.30)	(1,426,943.00)		(42,814,486.30)
Total accumulated depreciation	(360,674,535.50)	(2,045,506.00)	(362,720,041.50)	(18,925,167.00)	0.00	(381,645,208.50)
Total capital assets being depreciated, net excluding lease and subscription assets	170,333,985.22	87,648,298.00	257,982,283.22	20,094,632.49	0.00	278,076,915.71
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	287,608,825.56	30,378,349.00	317,987,174.56	58,465,177.43	5,985,442.30	370,466,909.69
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
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	234,403,952.00	(2,860,381.00)	231,543,571.00		10,735,000.00	220,808,571.00	10,755,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	32,243,627.00	3,311,373.00	35,555,000.00		1,195,000.00	34,360,000.00	1,195,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	146,847.00	(107,219.00)	39,628.00	47,455.00	39,628.00	47,455.00	28,356.00
Other General Long-Term Debt	2,158,568.00	(422,130.00)	1,736,438.00	14,718,000.00	1,736,438.00	14,718,000.00	2,914,667.00
Net Pension Liability	235,348,760.00		235,348,760.00		1,864,500.00	233,484,260.00	1,954,500.00
Total/Net OPEB Liability	27,888,059.00		27,888,059.00		1,045,600.00	26,842,459.00	1,057,500.00
Compensated Absences Payable	1,829,589.00	(51,363.00)	1,778,226.00	25,419.00	(109,855.00)	1,913,500.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	534,019,402.00	(129,720.00)	533,889,682.00	14,790,874.00	16,506,311.00	532,174,245.00	17,905,023.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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)	7,999,182.52	4,596,734.58	21,108,661.32	16,136,681.40	29,708,466.62	0.00	11,436,010.99
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	723.51	723.51	723.51	723.51	1,200.00		740.00
3100 Alternative Schools							
3200 Continuation Schools	33.00	33.00	33.00	33.00	34.88		
3300 Independent Study Centers	2.00	2.00	2.00	2.00	2.02		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	17.00	17.00	17.00	17.00	26.37		
4110 Regular Education, Adult					1.33		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	50.00	50.00	50.00	50.00	3.85		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	45.60	45.60	45.60	45.60	100.00		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational	2.00	2.00	2.00	2.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	873.11	873.11	873.11	873.11	1,368.45	0.00	740.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	153,970,508.20	78,788,882.15	232,759,390.35	12,472,672.88		245,232,063.23
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	6,619,408.73	2,641,026.46	9,260,435.19	496,230.80		9,756,665.99
3300	Independent Study Centers	668,952.25	158,022.82	826,975.07	44,314.39		871,289.46
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	3,747,043.61	1,542,922.10	5,289,965.71	283,468.74		5,573,434.45
4110	Regular Education, Adult	(36.15)	28,873.73	28,837.58	1,545.29		30,382.87
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	6,284,812.77	2,937,819.00	9,222,631.77	494,205.06		9,716,836.83
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	75,378,436.41	4,774,021.69	80,152,458.10	4,295,059.33		84,447,517.43
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	3,158,806.44	114,169.48	3,272,975.92	175,386.08		3,448,362.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	32,336.79	0.00	32,336.79	1,732.80		34,069.59
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					518,797.97	518,797.97
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					8,895,513.23	8,895,513.23
----	Other Outgo					2,237,075.59	2,237,075.59
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	939,626.14		939,626.14
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(453,215.42)		(453,215.42)
----	Total General Fund and Charter Schools Funds Expenditures	249,860,269.05	90,985,737.43	340,846,006.48	18,751,026.09	11,651,386.79	371,248,419.36

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	150,642,061.00	33,605.07	0.00	4,030.69	147,238.86	0.00	3,143,572.58			0.00	0.00	153,970,508.20
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	3,435,149.61	477,780.12	153,130.40	1,381,815.95	869,627.81	0.00	15,564.02			286,340.82	0.00	6,619,408.73
3300	Independent Study Centers	634,900.47	0.00	0.00	33,477.75	220.75	0.00	0.00			353.28	0.00	668,952.25
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	3,385,819.55	323,542.91	0.00	34,299.66	693.52	0.00	0.00			2,687.97	0.00	3,747,043.61
4110	Regular Education, Adult	(36.15)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	(36.15)
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	2,858,769.42	2,942,886.98	139,492.20	245.98	343,418.19	0.00	0.00			0.00	0.00	6,284,812.77
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	65,077,123.32	2,800,390.21	34,345.33	1,115,113.52	4,673,600.23	1,194,507.02	0.00			483,356.78	0.00	75,378,436.41
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	2,895,640.87	127,969.85	33,365.94	90,912.19	9,582.86	0.00	1,334.73	0.00	0.00	0.00	0.00	3,158,806.44
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		30,473.28	0.00	1,863.51	0.00	32,336.79
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		228,929,428.09	6,706,175.14	360,333.87	2,659,895.74	6,044,382.22	1,194,507.02	3,160,471.33	30,473.28	0.00	774,602.36	0.00	249,860,269.05

* 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	41,301,382.29	26,051,488.87	11,436,010.99	78,788,882.15
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,883,796.52	757,229.94	0.00	2,641,026.46
3300	Independent Study Centers	114,169.48	43,853.34	0.00	158,022.82
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	970,440.63	572,481.47	0.00	1,542,922.10
4110	Regular Education, Adult	0.00	28,873.73	0.00	28,873.73
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	2,854,237.14	83,581.86	0.00	2,937,819.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,603,064.28	2,170,957.41	0.00	4,774,021.69
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	114,169.48	0.00	0.00	114,169.48
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		49,841,259.82	29,708,466.62	11,436,010.99	90,985,737.43

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

37 68452 000000
Form PCR
F8A7KXD64M(2024-25)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,105,562.48
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	101,563.82
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,685,123.97
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,311,991.26
5	Total Central Administration Costs in General Fund and Charter Schools Funds	19,204,241.53
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	249,860,269.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	90,985,737.43
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	340,846,006.48
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,541,475.91
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,993,402.96
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,534,878.87
D.	Total Direct Charged and Allocated Costs (B3 + C5)	358,380,885.35
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.36%

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)	518,797.97				518,797.97
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			8,895,513.23		8,895,513.23
Other Outgo (Objects 1000 - 7999)				2,237,075.59	2,237,075.59
Total Other Costs	518,797.97	0.00	8,895,513.23	2,237,075.59	11,651,386.79

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

37 68452 0000000
Report SEMA
F8A7KXD64M(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									3,897.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,130,704.23	0.00	0.00	0.00	1,036,258.67	23,855,149.92		29,022,112.82
2000-2999	Classified Salaries	1,191,957.27	0.00	0.00	0.00	587,116.18	10,691,828.84		12,470,902.29
3000-3999	Employee Benefits	2,293,945.34	0.00	0.00	0.00	724,011.36	14,981,770.61		17,999,727.31
4000-4999	Books and Supplies	58,327.32	0.00	0.00	0.00	13,879.65	1,192,134.30		1,264,341.27
5000-5999	Services and Other Operating Expenditures	905,185.14	0.00	0.00	0.00	4,537.00	13,644,730.04		14,554,452.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	66,900.54		66,900.54
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	8,580,119.30	0.00	0.00	0.00	2,365,802.86	64,432,514.25	0.00	75,378,436.41
7310	Transfers of Indirect Costs	2,085,322.62	0.00	0.00	0.00	6,235.20	13,351.82		2,104,909.64
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	4,774,021.55							4,774,021.55
	Total Indirect Costs and PCR Allocations	6,859,344.17	0.00	0.00	0.00	6,235.20	13,351.82	0.00	6,878,931.19
	TOTAL COSTS	15,439,463.47	0.00	0.00	0.00	2,372,038.06	64,445,866.07	0.00	82,257,367.60
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	26,520.00	0.00	0.00	0.00	0.00	11,107.48		37,627.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	221,136.04	3,170,732.31		3,391,868.35
3000-3999	Employee Benefits	1,308.77	0.00	0.00	0.00	89,665.64	1,596,228.95		1,687,203.36
4000-4999	Books and Supplies	487.13	0.00	0.00	0.00	1,244.03	12,933.49		14,664.65
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	287,501.04		287,501.04
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	28,315.90	0.00	0.00	0.00	312,045.71	5,078,503.27	0.00	5,418,864.88
7310	Transfers of Indirect Costs	198,023.72	0.00	0.00	0.00	6,235.20	0.00		204,258.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	198,023.72	0.00	0.00	0.00	6,235.20	0.00	0.00	204,258.92
	TOTAL BEFORE OBJECT 8980	226,339.62	0.00	0.00	0.00	318,280.91	5,078,503.27	0.00	5,623,123.80
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								5,623,123.80
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,104,184.23	0.00	0.00	0.00	1,036,258.67	23,844,042.44		28,984,485.34

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

37 68452 0000000
Report SEMA
F8A7KXD64M(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	1,191,957.27	0.00	0.00	0.00	365,980.14	7,521,096.53		9,079,033.94
3000-3999	Employee Benefits	2,292,636.57	0.00	0.00	0.00	634,345.72	13,385,541.66		16,312,523.95
4000-4999	Books and Supplies	57,840.19	0.00	0.00	0.00	12,635.62	1,179,200.81		1,249,676.62
5000-5999	Services and Other Operating Expenditures	905,185.14	0.00	0.00	0.00	4,537.00	13,357,229.00		14,266,951.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	66,900.54		66,900.54
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	8,551,803.40	0.00	0.00	0.00	2,053,757.15	59,354,010.98	0.00	69,959,571.53
7310	Transfers of Indirect Costs	1,887,298.90	0.00	0.00	0.00	0.00	13,351.82		1,900,650.72
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	4,774,021.55							4,774,021.55
	Total Indirect Costs and PCR Allocations	6,661,320.45	0.00	0.00	0.00	0.00	13,351.82	0.00	6,674,672.27
	TOTAL BEFORE OBJECT 8980	15,213,123.85	0.00	0.00	0.00	2,053,757.15	59,367,362.80	0.00	76,634,243.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								76,634,243.80
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	222,087.73	0.00	0.00	0.00	0.00	470,341.12		692,428.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	453,099.12		453,099.12
3000-3999	Employee Benefits	72,180.92	0.00	0.00	0.00	0.00	291,769.57		363,950.49
4000-4999	Books and Supplies	6,059.17	0.00	0.00	0.00	4,305.08	938,947.95		949,312.20
5000-5999	Services and Other Operating Expenditures	6,143.56	0.00	0.00	0.00	1,353.00	599,324.70		606,821.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	35,298.89		35,298.89
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	306,471.38	0.00	0.00	0.00	5,658.08	2,788,781.35	0.00	3,100,910.81
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	306,471.38	0.00	0.00	0.00	5,658.08	2,788,781.35	0.00	3,100,910.81
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)								51,427,887.11
	TOTAL COSTS								54,528,797.92

* 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)

37 68452 0000000
Report SEMA
F8A7KXD64M(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	71,631,047.83	48,814,315.31
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)	71,631,047.83	48,814,315.31

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	3,853.00
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)	3,853.00

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

37 68452 0000000
Report SEMA
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

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
1	220,926.55	
3A	813,337.52	
3B	189,294.79	
3C	598,121.21	
Total exempt reductions	1,821,680.07	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)

37 68452 0000000
Report SEMA
F8A7KXD64M(2024-25)

SELPA:

North Coastal Consortium (PP)

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)

Av ailable 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)

37 68452 0000000
Report SEMA
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

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

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)

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 Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-2024	Difference (A - B)
82,257,367.60		
5,623,123.80		
76,634,243.80	71,631,047.83	
	0.00	
	71,631,047.83	
	1,821,680.07	
	0.00	
76,634,243.80	69,809,367.76	6,824,876.04

Actual FY 2024-25	Comparison Year 2022-2023	Difference
82,257,367.60		
5,623,123.80		
76,634,243.80	72,263,616.77	
	0.00	
	72,263,616.77	
	1,821,680.07	
	0.00	
76,634,243.80	70,441,936.70	
3,897.00	3,669.00	
19,664.93	19,199.22	465.71

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

37 68452 0000000
Report SEMA
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)		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	54,528,797.92	48,814,315.31	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		48,814,315.31	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	54,528,797.92	48,814,315.31	5,714,482.61
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	54,528,797.92	48,814,315.31	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		48,814,315.31	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	54,528,797.92	48,814,315.31	
	b. Special education unduplicated pupil count	3,897.00	3,853.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,992.51	12,669.17	1,323.34
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 .				

Ana Machado

Contact Name

Executive Director Fiscal Services

Title

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Email Address

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

37 68452 0000000
Report SEMB
F8A7KXD64M(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								3,897.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	4,422,913.00	0.00	0.00	0.00	1,245,121.00	23,646,306.00		29,314,340.00
2000-2999	Classified Salaries	1,151,826.00	0.00	0.00	0.00	573,575.00	11,420,367.00		13,145,768.00
3000-3999	Employee Benefits	2,562,657.00	0.00	0.00	0.00	882,177.00	15,883,466.00		19,328,300.00
4000-4999	Books and Supplies	70,720.00	0.00	0.00	0.00	11,612.00	572,350.00		654,682.00
5000-5999	Services and Other Operating Expenditures	1,183,417.00	0.00	0.00	0.00	1,353.00	12,279,601.00		13,464,371.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	34,000.00		34,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,391,533.00	0.00	0.00	0.00	2,713,838.00	63,836,090.00	0.00	75,941,461.00
7310	Transfers of Indirect Costs	346,542.00	0.00	0.00	0.00	8,876.00	18,731.00		374,149.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	346,542.00	0.00	0.00	0.00	8,876.00	18,731.00	0.00	374,149.00
	TOTAL COSTS	9,738,075.00	0.00	0.00	0.00	2,722,714.00	63,854,821.00	0.00	76,315,610.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	4,364,037.00	0.00	0.00	0.00	1,245,121.00	23,646,306.00		29,255,464.00
2000-2999	Classified Salaries	1,151,826.00	0.00	0.00	0.00	375,687.00	8,328,235.00		9,855,748.00
3000-3999	Employee Benefits	2,548,468.00	0.00	0.00	0.00	796,823.00	14,243,550.00		17,588,841.00
4000-4999	Books and Supplies	70,720.00	0.00	0.00	0.00	10,100.00	572,350.00		653,170.00
5000-5999	Services and Other Operating Expenditures	1,183,417.00	0.00	0.00	0.00	1,353.00	12,047,242.00		13,232,012.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	34,000.00		34,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,318,468.00	0.00	0.00	0.00	2,429,084.00	58,871,683.00	0.00	70,619,235.00
7310	Transfers of Indirect Costs	67,333.00	0.00	0.00	0.00	0.00	18,731.00		86,064.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	67,333.00	0.00	0.00	0.00	0.00	18,731.00	0.00	86,064.00
	TOTAL BEFORE OBJECT 8980	9,385,801.00	0.00	0.00	0.00	2,429,084.00	58,890,414.00	0.00	70,705,299.00
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								70,705,299.00

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

37 68452 0000000
Report SEMB
F8A7KXD64M(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	188,740.00	0.00	0.00	0.00	0.00	544,945.00		733,685.00
2000-2999	Classified Salaries	55,825.00	0.00	0.00	0.00	0.00	764,590.00		820,415.00
3000-3999	Employee Benefits	95,115.00	0.00	0.00	0.00	0.00	558,602.00		653,717.00
4000-4999	Books and Supplies	2,500.00	0.00	0.00	0.00	0.00	300,000.00		302,500.00
5000-5999	Services and Other Operating Expenditures	6,144.00	0.00	0.00	0.00	953.00	2,551.00		9,648.00
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	348,324.00	0.00	0.00	0.00	953.00	2,170,688.00	0.00	2,519,965.00
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	348,324.00	0.00	0.00	0.00	953.00	2,170,688.00	0.00	2,519,965.00
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)								50,631,418.00
	TOTAL COSTS								53,151,383.00

* 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)

37 68452 0000000
Report SEMB
F8A7KXD64M(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								3,897.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	4,130,704.23	0.00	0.00	0.00	1,036,258.67	23,855,149.92		29,022,112.82
2000-2999	Classified Salaries	1,191,957.27	0.00	0.00	0.00	587,116.18	10,691,828.84		12,470,902.29
3000-3999	Employee Benefits	2,293,945.34	0.00	0.00	0.00	724,011.36	14,981,770.61		17,999,727.31
4000-4999	Books and Supplies	58,327.32	0.00	0.00	0.00	13,879.65	1,192,134.30		1,264,341.27
5000-5999	Services and Other Operating Expenditures	905,185.14	0.00	0.00	0.00	4,537.00	13,644,730.04		14,554,452.18
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	66,900.54		66,900.54
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	8,580,119.30	0.00	0.00	0.00	2,365,802.86	64,432,514.25	0.00	75,378,436.41
7310	Transfers of Indirect Costs	2,085,322.62	0.00	0.00	0.00	6,235.20	13,351.82		2,104,909.64
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)	4,774,021.55							4,774,021.55
	Total Indirect Costs	2,085,322.62	0.00	0.00	0.00	6,235.20	13,351.82	0.00	2,104,909.64
	TOTAL COSTS	10,665,441.92	0.00	0.00	0.00	2,372,038.06	64,445,866.07	0.00	77,483,346.05
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	26,520.00	0.00	0.00	0.00	0.00	11,107.48		37,627.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	221,136.04	3,170,732.31		3,391,868.35
3000-3999	Employee Benefits	1,308.77	0.00	0.00	0.00	89,665.64	1,596,228.95		1,687,203.36
4000-4999	Books and Supplies	487.13	0.00	0.00	0.00	1,244.03	12,933.49		14,664.65
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	287,501.04		287,501.04
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	28,315.90	0.00	0.00	0.00	312,045.71	5,078,503.27	0.00	5,418,864.88
7310	Transfers of Indirect Costs	198,023.72	0.00	0.00	0.00	6,235.20	0.00		204,258.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	198,023.72	0.00	0.00	0.00	6,235.20	0.00	0.00	204,258.92
	TOTAL BEFORE OBJECT 8980	226,339.62	0.00	0.00	0.00	318,280.91	5,078,503.27	0.00	5,623,123.80
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								5,623,123.80

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

37 68452 0000000
Report SEMB
F8A7KXD64M(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	4,104,184.23	0.00	0.00	0.00	1,036,258.67	23,844,042.44		28,984,485.34
2000-2999	Classified Salaries	1,191,957.27	0.00	0.00	0.00	365,980.14	7,521,096.53		9,079,033.94
3000-3999	Employee Benefits	2,292,636.57	0.00	0.00	0.00	634,345.72	13,385,541.66		16,312,523.95
4000-4999	Books and Supplies	57,840.19	0.00	0.00	0.00	12,635.62	1,179,200.81		1,249,676.62
5000-5999	Services and Other Operating Expenditures	905,185.14	0.00	0.00	0.00	4,537.00	13,357,229.00		14,266,951.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	66,900.54		66,900.54
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	8,551,803.40	0.00	0.00	0.00	2,053,757.15	59,354,010.98	0.00	69,959,571.53
7310	Transfers of Indirect Costs	1,887,298.90	0.00	0.00	0.00	0.00	13,351.82		1,900,650.72
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)	4,774,021.55							4,774,021.55
	Total Indirect Costs	1,887,298.90	0.00	0.00	0.00	0.00	13,351.82	0.00	1,900,650.72
	TOTAL BEFORE OBJECT 8980	10,439,102.30	0.00	0.00	0.00	2,053,757.15	59,367,362.80	0.00	71,860,222.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								71,860,222.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	222,087.73	0.00	0.00	0.00	0.00	470,341.12		692,428.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	453,099.12		453,099.12
3000-3999	Employee Benefits	72,180.92	0.00	0.00	0.00	0.00	291,769.57		363,950.49
4000-4999	Books and Supplies	6,059.17	0.00	0.00	0.00	4,305.08	938,947.95		949,312.20
5000-5999	Services and Other Operating Expenditures	6,143.56	0.00	0.00	0.00	1,353.00	599,324.70		606,821.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	35,298.89		35,298.89
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	306,471.38	0.00	0.00	0.00	5,658.08	2,788,781.35	0.00	3,100,910.81
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	306,471.38	0.00	0.00	0.00	5,658.08	2,788,781.35	0.00	3,100,910.81
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)

37 68452 0000000
Report SEMB
F8A7KXD64M(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								51,427,887.11
	TOTAL COSTS								54,528,797.92

* 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)

37 68452 0000000
Report SEMB
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

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
3A	368,852.23	
3B	385,245.90	
3C	461,010.25	
Total exempt reductions	1,215,108.38	0.00

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

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

37 68452 0000000
Report SEMB
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

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

37 68452 0000000
Report SEMB
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-2025	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	76,315,610.00		
	b. Less: Expenditures paid from federal sources	5,610,311.00		
	c. Expenditures paid from state and local sources	70,705,299.00	76,634,243.80	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(4,774,021.55)	
	Comparison year's expenditures, adjusted for MOE calculation		71,860,222.25	
	Less: Exempt reduction(s) from SECTION 1		1,215,108.38	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	70,705,299.00	70,645,113.87	60,185.13
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.				
		Budgeted Amounts FY 2025-26	Comparison Year 2024-2025	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	76,315,610.00		
	b. Less: Expenditures paid from federal sources	5,610,311.00		
	c. Expenditures paid from state and local sources	70,705,299.00	76,634,243.80	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(4,774,021.55)	
	Comparison year's expenditures, adjusted for MOE calculation		71,860,222.25	
	Less: Exempt reduction(s) from SECTION 1		1,215,108.38	

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

37 68452 0000000
Report SEMB
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	70,705,299.00	70,645,113.87	
d. Special education unduplicated pupil count	3,897.00	3,897.00	
e. Per capita state and local expenditures (Test2c/Test2d)	18,143.52	18,128.08	15.44
If the difference in Column C for the Section 3.Test 2 is positive e 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	Difference
		FY 2025-26	2024-2025	
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	53,151,383.00	54,528,797.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		54,528,797.92	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	53,151,383.00	54,528,797.92	(1,377,414.92)
If the difference in Column C for the Section 3.Test 3 is positive e or zero, the MOE eligibility requirement is met based on the local expenditures only .				

		Budget	Comparison Year	Difference
		FY 2025-26	2024-2025	
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	53,151,383.00	54,528,797.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		54,528,797.92	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	53,151,383.00	54,528,797.92	
	b. Special education unduplicated pupil count	3,897.00	3,897.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,639.05	13,992.51	(353.46)
If the difference in Column C for the Section 3.Test 4 is positive e or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .				

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

37 68452 0000000
Report SEMB
F8A7KXD64M(2024-25)

SELPA: North Coastal Consortium (PP)

Ana Machado

Contact Name

Executive Director Fiscal Services

Title

760-726-2170

Telephone Number

anamachado@vistausd.org

Email Address

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

37 68452 0000000
Form SIAA
F8A7KXD64M(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	383,120.24	0.00	0.00	(453,215.42)				
Other Sources/Uses Detail					64,541.19	50,608.80		
Fund Reconciliation							505,294.80	763,476.08
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,323.28	0.00	160,261.80	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							328.64	90,436.94
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	(388,470.24)	292,953.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	308,406.43
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

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

37 68452 0000000
Form SIAA
F8A7KXD64M(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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					84.82	84.82		
Fund Reconciliation							0.00	2,229.45
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	60,119.25		
Fund Reconciliation							0.00	60,119.25
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	1,383,583.38		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,383,583.38	0.00		
Fund Reconciliation							11,977.51	11,900.00
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								

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

37 68452 0000000
Form SIAA
F8A7KXD64M(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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	4,026.72	0.00						
Other Sources/Uses Detail					0.00	2,601.94		
Fund Reconciliation							173,412.97	57,390.85
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					50,608.80	1,820.00		
Fund Reconciliation							602,945.08	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								

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

37 68452 0000000
Form SIAA
F8A7KXD64M(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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	388,470.24	(388,470.24)	453,215.42	(453,215.42)	1,498,818.19	1,498,818.19	1,293,959.00	1,293,959.00

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

Vista Unified

San Diego 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). **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) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3228	2700	(\$6,007.51)

Explanation: Admin fee adjustment for prior year FY2324 due to change in award amount.

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**

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. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	3225	5100	(\$691.12)

Explanation: Admin fee adjustment for prior year FY2324 due to change in award amount.

01	3228	5100	(\$6,007.51)
----	------	------	--------------

Explanation: Admin fee adjustment for prior year FY2324 due to change in award amount.

01	6500	8311	(\$983,521.00)
----	------	------	----------------

Explanation: AB602 Special Ed pass through to the Charter Schools

51	0000	8629	(\$4,752.00)
----	------	------	--------------

Explanation: Tax data provided per the County Auditor & Controller's report

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$529,790.00	(\$529,790.00)

Explanation: VUSD is the fiscal agent for ETCN the adult ed consortium & as a LEA we code our Rev as 8290, not a 8287.

11	3913	\$0.00	\$334,442.00	(\$334,442.00)
----	------	--------	--------------	----------------

Explanation: VUSD is the fiscal agent for ETCN the adult ed consortium & as a LEA we code our Rev as 8290, not a 8287.

11	3926	\$0.00	\$88,000.00	(\$88,000.00)
----	------	--------	-------------	---------------

Explanation: VUSD is the fiscal agent for ETCN the adult ed consortium & as a LEA we code our Rev as 8290, not a 8287.

11	6391	\$6,067,673.00	\$6,186,639.00	(\$118,966.00)
----	------	----------------	----------------	----------------

Explanation: VUSD is the fiscal agent who receives an allocation for operations of the consortium any carryover we process a passthru to other agencies.

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.	<u>Passed</u>
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.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
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.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
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>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
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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.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Vista Unified**San Diego 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
21	0000	(\$2,735,712.36)
Explanation: Unaudited actuals amounts came in higher than at estimated actuals. Budget will be revised at 1st interim		
Total of negative resource balances for Fund 21		(\$2,735,712.36)

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	6500	8311	(\$725,000.00)
Explanation: Pass thru revenues to charter school operating under oversight of the district.			
21	0000	9790	(\$2,735,712.36)
Explanation: Unaudited actuals amounts came in higher than at estimated actuals. Budget will be revised at 1st interim			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$266,337.00	(\$266,337.00)
Explanation: VUSD is the fiscal agent for ETCN the adult ed consortium & as a LEA we code our Rev as 8290, not a 8287.				
11	3913	\$0.00	\$167,221.00	(\$167,221.00)
Explanation: VUSD is the fiscal agent for ETCN the adult ed consortium & as a LEA we code our Rev as 8290, not a 8287.				
11	3926	\$0.00	\$44,000.00	(\$44,000.00)
Explanation: VUSD is the fiscal agent for ETCN the adult ed consortium & as a LEA we code our Rev as 8290, not a 8287.				

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.	<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>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>