

LINCOLN UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

2024 – 2025

September 15, 2025

The following schedule represents a comparison between the 2023-24 audited revenues (including inter-fund transfers) for all governmental funds and the 2024-2025 unaudited revenues.

REVENUES

Fund	2023/24	2024/25	Percent Change
General Fund - 01	\$154,201,640	\$147,200,969	-4.54%
Student Activity Special Reserve - 08	\$339,377	\$348,183	2.59%
Charter School Special Revenue Fund - 09	\$6,114,926	\$6,026,789	-1.44%
Adult Education Fund - 11	\$160,361	\$176,499	10.06%
Child Development Fund - 12	\$3,110,657	\$2,862,441	-7.98%
Cafeteria Fund - 13	\$5,480,908	\$5,987,024	9.23%
Deferred Maintenance - 14	\$8,201,982	\$3,457,233	-57.85%
Special Reserve Fund-Post Retirement Benefits - 20	\$7,123,531	\$606,522	-91.49%
Capital Facilities - 25	\$32,064	\$10,394	-67.58%
County School Facility Fund - 35	\$160,128	\$141,776	-11.46%
Capital Fund - Blended Components - 49	\$625,877	\$659,972	5.45%
Bond Interest & Redemption - 51	\$7,210,097	\$7,340,489	1.81%
Debt Service Fund- Blended Components - 52	\$3,100,742	\$3,106,586	0.19%
Self Insurance Fund - 67	\$2,502,569	\$1,050,852	-58.01%

The following schedule represents a comparison between the 2023-2024 audited expenditures for all governmental funds and the 2024-2025 unaudited expenditures.

EXPENDITURES

Fund	2023/24	2024/25	Percent Change
General Fund - 01	\$156,439,126	\$157,395,153	0.61%
Student Activity Special Reserve - 08	\$314,388	\$309,845	-1.45%
Charter School Special Revenue Fund - 09	\$5,316,098	\$6,127,294	15.26%
Adult Education Fund - 11	\$160,361	\$176,499	10.06%
Child Development Fund - 12	\$2,429,167	\$2,562,876	5.50%
Cafeteria Fund - 13	\$6,387,868	\$7,009,744	9.74%
Deferred Maintenance - 14	\$6,086,248	\$5,212,950	-14.35%
Special Reserve Fund-Post Retirement Benefits - 20	\$0	\$0	0%
Capital Facilities - 25	\$44,067	\$77,666	76.25%
County School Facility Fund - 35	\$1,961,621	\$128,862	-93.43%
Capital Fund - Blended Components - 49	\$44,055	\$44,552	1.13%
Bond Interest & Redemption - 51	\$6,642,111	\$6,286,883	-5.35%
Debt Service Fund- Blended Components - 52	\$3,268,267	\$3,293,874	0.78%
Self Insurance Fund - 67	\$929,527	\$1,020,988	9.84%

Ending Fund Balance

The following schedule is a comparison between the 2023-2024 audited ending fund balance for all governmental funds and the 2024-2025 unaudited ending fund balance.

Fund	2023/24	2024/25	Percent Change
General Fund - 01	\$73,504,457	\$63,376,044	-13.78%
Student Activity Special Reserve - 08	\$486,376	\$524,714	7.88%
Charter School Special Revenue Fund - 09	\$3,866,678	\$3,766,173	-2.60%
Adult Education Fund - 11	\$0	\$0	0%
Child Development Fund - 12	\$1,367,753	\$1,737,120	27.01%
Cafeteria Fund - 13	\$2,209,190	\$2,602,968	17.82%
Deferred Maintenance - 14	\$7,788,606	\$6,032,888	-22.54%
Special Reserve Fund-Post Retirement Benefits - 20	\$13,843,981	\$14,450,503	4.38%
Capital Facilities - 25	\$148,409	\$81,138	-45.33%
County School Facility Fund - 35	\$3,035,867	\$3,048,781	0.43%
Capital Fund - Blended Components - 49	\$1,920,622	\$2,536,042	32.04%
Bond Interest & Redemption - 51	\$6,757,614	\$7,811,220	15.59%
Debt Service Fund- Blended Components - 52	\$1,825,774	\$1,638,486	-10.26%
Self Insurance Fund - 67	\$1,847,986	\$1,666,672	-9.81%

General Fund Detail

The following schedules are detailed comparisons between the 2023-2024 audited general fund (restricted and unrestricted - fund 01) and the unaudited actuals on June 30, 2025.

Revenues	2023/24	2024/25	Percent Change
LCFF/Revenue Limit Sources	\$110,521,640	\$112,585,777	1.87%
Federal Revenue	\$15,679,608	\$6,477,048	-58.69%
Other State Revenue	\$17,730,650	\$18,579,851	4.79%
Other Local Revenue	\$10,269,741	\$9,558,292	-6.93%
Total Revenues	\$154,201,640	\$147,200,969	-4.54%

Expenditures	2023/24	2024/25	Percent Change
Employee Salaries	\$75,354,917	\$84,928,911	12.71%
Employee Benefits	\$30,534,254	\$33,807,620	10.72%
Books and Supplies	\$8,117,467	\$9,730,574	19.87%
Services & Operating Exp.	\$18,805,334	\$20,990,559	11.62%
Capital Outlay	\$4,883,235	\$2,234,661	-54.24%
Other Outgo	\$19,258,882	\$6,098,084	-68.34%
Transfers Out (to other funds)	(514,963)	(395,258)	-23.25%
Total Expenditures	\$156,439,126	\$157,395,152	0.61%

Change in Fund Balance

The projected ending fund balance decreased from prior year by \$10,194,183. This is due to one-time expenditures of one-time funds and the need to continue contracting out for some mandated Special Education services when we were unable to hire district staff into vacant positions. We still have a significant amount of one-time funding carryover, which we have planned to spend by the required deadlines.

There are multiple reasons to carry higher than minimum reserves. These reasons include volatility of state revenues, cash management, and the LCAP regulations.

Ending Fund Balance

Year	Unrestricted	Restricted	Total
2017-2018	\$23,136,337.16	\$3,900,919.27	\$27,037,256.43
2018-2019	\$21,966,075.17	\$4,390,588.31	\$26,356,663.48
2019-2020	\$24,984,555.13	\$4,002,163.67	\$28,986,718.80
2020-2021	\$29,275,522.15	\$7,325,511.09	\$36,601,033.24
2021-2022	\$34,384,148.63	\$11,384,297.21	\$45,768,445.84
2022-2023	\$47,361,566.34	\$28,380,376.65	\$75,741,942.99
2023-2024	\$48,719,013.03	\$24,851,214.60	\$73,570,227.63
2024-2025 (unaudited)	\$43,750,444.74	\$19,625,599.51	\$63,376,044.25

Simply looking at the increase in ending fund balance could lead to false conclusions regarding the budget. Our ending fund balance is inflated due to three primary factors: 1) The state continues to provide districts with spikes in one-time funding rather than invest all funding in an ongoing manner; 2) The ending fund balance does not include important designations in expenditures such as replacing existing computers on a structured timeline; and 3) reserves for economic uncertainties are not included due to the SACS structure. While the District does have significant one-time money, this will continue to be eroded over time due to deficit spending, declining enrollment, increases in expenditures, and the need to spend down one-time funds.

Acknowledgements

We appreciate the fiscal support provided by the Lincoln Unified School District Board of Trustees, staff and the community for the development, implementation, and maintenance of an excellent educational program for the students of Lincoln Unified School District.

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 17, 2025

Printed Name: _____

Title: _____

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:

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

39 68569 0000000
Form CA
F8AD5XES1X(2024-25)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.11%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$80,689,630.07
	Appropriations Subject to Limit	\$80,689,630.07
	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	6.17%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			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	112,585,777.00	0.00	112,585,777.00	115,108,097.00	0.00	115,108,097.00	2.2%
2) Federal Revenue		8100-8299	0.00	6,477,048.50	6,477,048.50	0.00	4,889,148.00	4,889,148.00	-24.5%
3) Other State Revenue		8300-8599	3,191,726.16	15,388,125.10	18,579,851.26	2,601,791.00	13,144,809.00	15,746,600.00	-15.2%
4) Other Local Revenue		8600-8799	5,296,406.38	4,261,885.99	9,558,292.37	3,121,201.00	2,449,208.00	5,570,409.00	-41.7%
5) TOTAL, REVENUES			121,073,909.54	26,127,059.59	147,200,969.13	120,831,089.00	20,483,165.00	141,314,254.00	-4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	45,032,371.74	15,271,100.85	60,303,472.59	46,376,317.00	17,875,563.00	64,251,880.00	6.5%
2) Classified Salaries		2000-2999	16,497,709.37	8,127,729.42	24,625,438.79	17,411,756.00	8,527,174.00	25,938,930.00	5.3%
3) Employee Benefits		3000-3999	21,280,203.46	12,527,416.89	33,807,620.35	23,654,698.00	13,461,680.00	37,116,378.00	9.8%
4) Books and Supplies		4000-4999	4,126,521.09	5,604,053.02	9,730,574.11	4,061,052.00	4,859,602.00	8,920,654.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	9,115,724.71	11,874,834.41	20,990,559.12	8,003,046.00	5,202,277.00	13,205,323.00	-37.1%
6) Capital Outlay		6000-6999	97,400.39	2,137,260.88	2,234,661.27	15,885.00	410,268.00	426,153.00	-80.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,985,058.00 (1,150,615.47)	449,555.00 755,357.84	2,434,613.00 (395,257.63)	2,037,669.00 (1,531,991.00)	798,224.00 798,661.00	2,835,893.00 (733,330.00)	16.5% 85.5%
9) TOTAL, EXPENDITURES		7300-7399	96,984,373.29	56,747,308.31	153,731,681.60	100,028,432.00	51,933,449.00	151,961,881.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,089,536.25	(30,620,248.72)	(6,530,712.47)	20,802,657.00	(31,450,284.00)	(10,647,627.00)	63.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,540,233.92	123,236.99	3,663,470.91	3,533,484.00	120,825.00	3,654,309.00	-0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,517,870.62)	25,517,870.62	0.00	(25,738,137.00)	25,738,137.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,058,104.54)	25,394,633.63	(3,663,470.91)	(29,271,621.00)	25,617,312.00	(3,654,309.00)	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(4,968,568.29)	(5,225,615.09)	(10,194,183.38)	(8,468,964.00)	(5,832,972.00)	(14,301,936.00)	40.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,653,242.03	24,851,214.60	73,504,456.63	43,750,444.74	19,625,599.51	63,376,044.25	-13.8%
b) Audit Adjustments		9793	65,771.00	0.00	65,771.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			48,719,013.03	24,851,214.60	73,570,227.63	43,750,444.74	19,625,599.51	63,376,044.25	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,719,013.03	24,851,214.60	73,570,227.63	43,750,444.74	19,625,599.51	63,376,044.25	-13.9%
2) Ending Balance, June 30 (E + F1e)			43,750,444.74	19,625,599.51	63,376,044.25	35,281,480.74	13,792,627.51	49,074,108.25	-22.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	185,224.85	0.00	185,224.85	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,625,599.51	19,625,599.51	0.00	13,792,628.10	13,792,628.10	-29.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	22,915,000.00	0.00	22,915,000.00	22,915,000.00	0.00	22,915,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,036,644.88	0.00	5,036,644.88	4,979,718.08	0.00	4,979,718.08	-1.1%
Unassigned/Unappropriated Amount		9790	15,598,575.01	0.00	15,598,575.01	7,386,762.66	(.59)	7,386,762.07	-52.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	48,612,543.29	18,686,360.44	67,298,903.73				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	500.00	0.00	500.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,890,066.73	4,822,724.81	6,712,791.54				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,609,061.26	867,050.84	2,476,112.10				
6) Stores		9320	185,224.85	0.00	185,224.85				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	231,841.00	0.00	231,841.00				
10) TOTAL, ASSETS			52,544,237.13	24,376,136.09	76,920,373.22				
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	7,570,787.80	3,904,886.26	11,475,674.06				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,056,934.59	126,879.69	1,183,814.28				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	718,770.63	718,770.63				
6) TOTAL, LIABILITIES			8,627,722.39	4,750,536.58	13,378,258.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	166,070.00	0.00	166,070.00				
2) TOTAL, DEFERRED INFLOWS			166,070.00	0.00	166,070.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			43,750,444.74	19,625,599.51	63,376,044.25				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	64,977,964.00	0.00	64,977,964.00	80,608,801.00	0.00	80,608,801.00	24.1%
Education Protection Account State Aid - Current Year		8012	28,209,878.00	0.00	28,209,878.00	16,044,167.00	0.00	16,044,167.00	-43.1%
State Aid - Prior Years		8019	12,809.00	0.00	12,809.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	69,261.32	0.00	69,261.32	69,261.00	0.00	69,261.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,546,699.93	0.00	12,546,699.93	12,494,961.00	0.00	12,494,961.00	-0.4%
Unsecured Roll Taxes		8042	738,765.62	0.00	738,765.62	736,439.00	0.00	736,439.00	-0.3%
Prior Years' Taxes		8043	19,157.71	0.00	19,157.71	19,158.00	0.00	19,158.00	0.0%
Supplemental Taxes		8044	555,557.55	0.00	555,557.55	731,557.00	0.00	731,557.00	31.7%
Education Revenue Augmentation Fund (ERAF)		8045	6,438,446.17	0.00	6,438,446.17	5,321,222.00	0.00	5,321,222.00	-17.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 6177/699/1992)		8047	989,717.70	0.00	989,717.70	996,373.00	0.00	996,373.00	0.7%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			114,558,257.00	0.00	114,558,257.00	117,021,939.00	0.00	117,021,939.00	2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(690,424.00)		(690,424.00)	(690,424.00)		(690,424.00)	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	(1,282,056.00)	0.00	(1,282,056.00)	(1,223,418.00)	0.00	(1,223,418.00)	-4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			112,585,777.00	0.00	112,585,777.00	115,108,097.00	0.00	115,108,097.00	2.2%
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	1,778,145.00	1,778,145.00	0.00	1,778,145.00	1,778,145.00	0.0%
Special Education Discretionary Grants		8182	0.00	129,651.00	129,651.00	0.00	129,651.00	129,651.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,550,618.94	2,550,618.94	0.00	2,276,903.00	2,276,903.00	-10.7%
Title I, Part D, Local Delinquent Programs	3025	8290		233,753.95	233,753.95		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		18,290.69	18,290.69		278,393.00	278,393.00	19.1%
Title III, Immigrant Student Program	4201	8290		246,207.65	246,207.65		13,250.00	13,250.00	-27.6%
Title III, English Learner Program	4203	8290		0.00	0.00		145,248.00	145,248.00	-41.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		223,960.00	223,960.00		184,405.00	184,405.00	-17.7%
				77,442.24	77,442.24		83,153.00	83,153.00	7.4%
	Career and Technical Education	8290	0.00	1,218,979.03	1,218,979.03	0.00	0.00	0.00	-100.0%
	All Other Federal Revenue	8290	0.00	6,477,048.50	6,477,048.50	0.00	4,889,148.00	4,889,148.00	-24.5%
TOTAL, FEDERAL REVENUE									
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	398,045.00	0.00	398,045.00	398,045.00	0.00	398,045.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,597,882.54	763,799.94	2,361,682.48	1,350,000.00	400,000.00	1,750,000.00	-25.9%
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		4,957,208.00	4,957,208.00		3,915,975.00	3,915,975.00	-21.0%
After School Education and Safety (ASES)	6010	8590		1,085,988.00	1,085,988.00		1,085,988.00	1,085,988.00	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		569,496.91	569,496.91		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,362,223.00	1,362,223.00		616,706.00	616,706.00	8.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		1,377,069.00	1,377,069.00	1.1%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,195,798.62	6,649,409.25	7,845,207.87	853,746.00	5,749,071.00	6,602,817.00	-15.8%
TOTAL, OTHER STATE REVENUE									
			3,191,726.16	15,368,125.10	18,579,851.26	2,601,791.00	13,144,809.00	15,746,600.00	-15.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	229,915.47	229,915.47	0.00	0.00	0.00	-100.0%
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	7,751.50	0.00	7,751.50	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	381,568.25	0.00	381,568.25	266,071.00	0.00	266,071.00	-30.3%
Interest		8660	3,044,109.09	0.00	3,044,109.09	2,000,000.00	0.00	2,000,000.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,862,977.54	1,724,718.52	3,587,696.06	855,130.00	744,261.00	1,599,391.00	-55.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		2,307,252.00	2,307,252.00		1,704,947.00	1,704,947.00	-26.1%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/JP 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			5,296,406.38	4,261,885.99	9,558,292.37	3,121,201.00	2,449,208.00	5,570,409.00	-41.7%
TOTAL, REVENUES			121,073,909.54	26,127,059.59	147,200,969.13	120,831,089.00	20,483,165.00	141,314,254.00	-4.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,077,086.81	10,238,167.53	47,315,254.34	38,491,761.00	12,605,231.00	51,096,992.00	8.0%
Certificated Pupil Support Salaries		1200	2,757,527.54	3,553,886.72	6,311,414.26	2,795,341.00	3,807,708.00	6,607,049.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,860,628.03	1,479,046.60	6,339,674.63	4,764,112.00	1,462,624.00	6,226,736.00	-1.8%
Other Certificated Salaries		1800	337,129.36	0.00	337,129.36	321,103.00	0.00	321,103.00	-4.8%
TOTAL, CERTIFICATED SALARIES			45,032,371.74	15,271,100.85	60,303,472.59	46,376,317.00	17,875,563.00	64,251,880.00	6.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	906,470.11	4,498,396.88	5,404,866.99	1,661,024.00	5,316,169.00	6,977,193.00	29.1%
Classified Support Salaries		2200	5,697,895.79	1,598,839.95	7,296,735.74	5,685,167.00	1,422,751.00	7,107,918.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	2,368,039.57	640,377.76	3,008,417.33	2,376,988.00	625,559.00	3,002,547.00	-0.2%
Clerical, Technical and Office Salaries		2400	4,060,579.28	408,125.04	4,468,704.32	4,036,208.00	332,255.00	4,368,463.00	-2.2%
Other Classified Salaries		2900	3,464,724.62	981,989.79	4,446,714.41	3,652,369.00	830,440.00	4,482,809.00	0.8%
TOTAL, CLASSIFIED SALARIES			16,497,709.37	8,127,729.42	24,625,438.79	17,411,756.00	8,527,174.00	25,938,930.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,932,558.13	7,471,670.62	15,404,228.75	8,608,489.00	7,336,465.00	15,944,954.00	3.5%
PERS		3201-3202	3,847,879.78	1,982,572.85	5,830,452.63	4,390,475.00	2,404,510.00	6,794,985.00	16.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,842,835.45	861,940.06	2,704,775.51	1,950,989.00	931,492.00	2,882,481.00	6.6%
Unemployment Insurance		3401-3402	6,167,561.49	1,805,614.63	7,973,176.12	7,147,221.00	2,342,779.00	9,490,000.00	19.0%
Workers' Compensation		3501-3502	30,555.35	13,162.77	43,718.12	31,222.00	13,431.00	44,653.00	2.1%
OPEB, Allocated		3601-3602	1,019,039.91	392,455.96	1,411,495.87	1,034,562.00	433,003.00	1,467,565.00	4.0%
OPEB, Active Employees		3701-3702	439,773.35	0.00	439,773.35	491,740.00	0.00	491,740.00	11.8%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	21,280,203.46	12,527,416.89	33,807,620.35	23,654,698.00	13,461,680.00	37,116,378.00	9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,517.41	2,680,106.96	2,688,624.37	19,746.00	372,418.00	392,164.00	-85.4%
Books and Other Reference Materials		4200	21,864.69	235,135.35	257,000.04	34,821.00	175,406.00	210,227.00	-18.2%
Materials and Supplies		4300	2,282,835.43	2,036,389.95	4,319,225.38	2,234,763.00	2,398,242.00	4,633,005.00	7.3%
Noncapitalized Equipment		4400	1,813,303.56	652,420.76	2,465,724.32	1,771,722.00	1,913,536.00	3,685,258.00	49.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,126,521.09	5,604,053.02	9,730,574.11	4,081,052.00	4,859,602.00	8,920,654.00	-8.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	132,861.25	5,650,320.13	5,783,181.38	30,000.00	1,243,794.00	1,273,794.00	-78.0%
Travel and Conferences		5200	187,342.18	182,438.31	369,780.49	180,388.00	151,659.00	332,047.00	-10.2%
Dues and Memberships		5300	46,965.56	26,628.62	73,595.18	44,312.00	9,550.00	53,862.00	-26.8%
Insurance		5400 - 5450	30,979.12	0.00	30,979.12	25,000.00	0.00	25,000.00	-19.3%
Operations and Housekeeping Services		5500	3,162,686.48	39,488.53	3,202,175.01	2,581,250.00	40,000.00	2,621,250.00	-18.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	416,340.48	941,969.26	1,358,309.74	390,244.00	867,340.00	1,257,584.00	-7.4%
Transfers of Direct Costs		5710	(165,683.65)	165,683.65	0.00	(117,130.00)	117,130.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,545.73)	85,326.46	83,780.73	(2,719.00)	36,344.00	33,625.00	-59.9%
Professional/Consulting Services and Operating Expenditures		5800	4,919,507.32	4,781,062.66	9,700,569.98	4,340,332.00	2,676,460.00	7,016,792.00	-27.7%
Communications		5900	386,281.70	1,905.79	388,187.49	531,369.00	60,000.00	591,369.00	52.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,115,724.71	11,874,834.41	20,990,559.12	8,003,046.00	5,202,277.00	13,205,323.00	-37.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	208,759.46	208,759.46	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	55,834.87	522,864.06	578,698.93	0.00	400,268.00	400,268.00	-30.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	41,565.52	1,405,637.36	1,447,202.88	15,885.00	10,000.00	25,885.00	-98.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,400.39	2,137,260.88	2,234,661.27	15,885.00	410,268.00	426,153.00	-80.9%
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	5,000.00	5,000.00	New
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,985,058.00	449,555.00	2,434,613.00	2,037,669.00	798,224.00	2,830,893.00	16.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,985,058.00	449,555.00	2,434,613.00	2,037,669.00	798,224.00	2,835,893.00	16.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(755,357.84)	755,357.84	0.00	(798,661.00)	798,661.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(395,257.63)	0.00	(395,257.63)	(733,330.00)	0.00	(733,330.00)	86.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,150,615.47)	755,357.84	(395,257.63)	(1,531,991.00)	798,661.00	(733,330.00)	85.5%
TOTAL EXPENDITURES			96,984,373.29	56,747,308.31	153,731,681.60	100,028,432.00	51,933,449.00	151,961,881.00	-1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,540,233.92	123,236.99	3,663,470.91	3,533,484.00	120,825.00	3,654,309.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,540,233.92	123,236.99	3,663,470.91	3,533,484.00	120,825.00	3,654,309.00	-0.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,517,870.62)	25,517,870.62	0.00	(25,738,137.00)	25,738,137.00	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			(25,517,870.62)	25,517,870.62	0.00	(25,738,137.00)	25,738,137.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(28,058,104.54)	25,394,633.63	(3,663,470.91)	(29,271,621.00)	25,617,312.00	(3,654,309.00)	-0.3%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	112,585,777.00	0.00	112,585,777.00	115,108,097.00	0.00	115,108,097.00	2.2%
2) Federal Revenue		8100-8299	0.00	6,477,048.50	6,477,048.50	0.00	4,889,148.00	4,889,148.00	-24.5%
3) Other State Revenue		8300-8599	3,191,726.16	15,388,125.10	18,579,851.26	2,601,791.00	13,144,809.00	15,746,600.00	-15.2%
4) Other Local Revenue		8600-8799	5,296,406.38	4,261,895.99	9,558,292.37	3,121,201.00	2,449,208.00	5,570,409.00	-41.7%
5) TOTAL, REVENUES			121,073,909.54	26,127,059.59	147,200,969.13	120,831,089.00	20,483,165.00	141,314,254.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		56,475,484.24	35,162,558.37	91,638,042.61	60,724,168.00	34,872,098.00	95,596,266.00	4.3%
2) Instruction - Related Services	2000-2999		9,223,704.62	1,009,980.04	10,233,684.66	9,196,518.00	1,281,063.00	10,477,571.00	2.4%
3) Pupil Services	3000-3999		8,007,925.18	12,871,011.44	20,878,936.62	8,236,234.00	8,927,315.00	17,163,549.00	-17.8%
4) Ancillary Services	4000-4999		410,959.62	748,714.49	1,159,674.11	388,797.00	108,424.00	497,221.00	-57.1%
5) Community Services	5000-5999		32,889.54	3,114.55	36,004.09	41,900.00	0.00	41,900.00	16.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,010,282.27	788,342.35	7,798,624.62	6,582,455.00	840,735.00	7,423,190.00	-4.8%
8) Plant Services	8000-8999		13,838,069.82	5,714,032.07	19,552,101.89	12,820,691.00	5,105,600.00	17,926,291.00	-8.3%
9) Other Outgo	9000-8999	Except 7600-7699	1,985,058.00	449,555.00	2,434,613.00	2,037,669.00	798,224.00	2,835,893.00	16.5%
10) TOTAL, EXPENDITURES			96,984,373.29	56,747,308.31	153,731,681.60	100,028,432.00	51,933,449.00	151,961,881.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			24,089,536.25	(30,620,248.72)	(6,530,712.47)	20,802,657.00	(31,450,284.00)	(10,647,627.00)	63.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,540,233.92	123,236.99	3,663,470.91	3,533,484.00	120,825.00	3,654,309.00	-0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,517,870.62)	25,517,870.62	0.00	(25,738,137.00)	25,738,137.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,058,104.54)	25,394,633.63	(3,663,470.91)	(29,271,621.00)	25,617,312.00	(3,654,309.00)	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(4,968,568.29)	(5,225,615.09)	(10,194,183.38)	(8,468,964.00)	(5,832,972.00)	(14,301,936.00)	40.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,653,242.03	24,851,214.60	73,504,456.63	43,750,444.74	19,625,599.51	63,376,044.25	-13.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

39 68569 0000000
Form 01
F8AD5XES1X(2024-25)

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	65,771.00	0.00	65,771.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,719,013.03	24,851,214.60	73,570,227.63	43,750,444.74	19,625,599.51	63,376,044.25	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,719,013.03	24,851,214.60	73,570,227.63	43,750,444.74	19,625,599.51	63,376,044.25	-13.9%
2) Ending Balance, June 30 (E + F1e)			43,750,444.74	19,625,599.51	63,376,044.25	35,281,480.74	13,792,627.51	49,074,108.25	-22.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	185,224.85	0.00	185,224.85	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,625,599.51	19,625,599.51	0.00	13,792,628.10	13,792,628.10	-29.7%
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	22,915,000.00	0.00	22,915,000.00	22,915,000.00	0.00	22,915,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,036,644.88	0.00	5,036,644.88	4,979,718.08	0.00	4,979,718.08	-1.1%
Unassigned/Unappropriated Amount		9790	15,598,575.01	0.00	15,598,575.01	7,386,762.66	(.59)	7,386,762.07	-52.6%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2800	Expanded Learning Opportunities Program	3,928,420.77	3,979,458.77
6300	Lottery : Instructional Materials	400,120.49	594,820.49
6500	Special Education	166.07	166.07
6547	Special Education Early Intervention Preschool Grant	140,408.74	140,408.74
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,883,995.05	315,214.05
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,345,055.45	1,216,874.45
7399	LCFF Equity Multiplier	227,128.08	232,168.08
7415	Classified School Employee Summer Assistance Program	16,686.41	0.00
7435	Learning Recovery Emergency Block Grant	6,001,683.53	2,691,544.53
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,076,857.10	1,092,656.10
9010	Other Restricted Local	3,605,077.82	3,529,316.82
Total, Restricted Balance		19,625,599.51	13,792,628.10

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	348,182.85	250,000.00	-28.2%
5) TOTAL, REVENUES			348,182.85	250,000.00	-28.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,989.49	27,045.00	-152.5%
5) Services and Other Operating Expenditures		5000-5999	243,110.98	222,955.00	208.4%
6) Capital Outlay		6000-6999	5,745.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			309,845.45	250,000.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,337.40	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		8830-8979	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)			38,337.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,376.79	524,714.19	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,376.79	524,714.19	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,376.79	524,714.19	7.9%
2) Ending Balance, June 30 (E + F1e)			524,714.19	524,714.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,460.76	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	497,253.43	524,714.19	5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	497,253.43		
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	27,460.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			524,714.19		
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)			524,714.19		
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	348,182.85	250,000.00	-28.2%
TOTAL, REVENUES			348,182.85	250,000.00	-28.2%
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	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%
QASDI/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		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	56,880.74	27,045.00	-52.5%
Noncapitalized Equipment		4400	4,108.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			60,989.49	27,045.00	-152.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	835.00	2,015.00	217.3%
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	242,475.86	220,940.00	-8.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			243,110.86	222,955.00	208.4%
CAPITAL OUTLAY					
Equipment		6400	5,745.00	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			5,745.00	0.00	-100.0%
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			309,845.45	250,000.00	-44.0%
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	348,182.85	250,000.00	-28.2%
5) TOTAL, REVENUES			348,182.85	250,000.00	-28.2%
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		309,845.45	250,000.00	-19.3%
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 7600-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			309,845.45	250,000.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,337.40	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		7600-7829	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)			38,337.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,376.79	524,714.19	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,376.79	524,714.19	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,376.79	524,714.19	7.9%
2) Ending Balance, June 30 (E + F1e)			524,714.19	524,714.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,480.76	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	497,253.43	524,714.19	5.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	497,253.43	524,714.19
Total, Restricted Balance		497,253.43	524,714.19

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,886,921.00	5,079,796.00	3.9%
2) Federal Revenue		8100-8299	3,100.30	0.00	-100.0%
3) Other State Revenue		8300-8599	801,335.32	425,634.00	-46.9%
4) Other Local Revenue		8600-8799	212,185.05	75,030.00	-64.6%
5) TOTAL, REVENUES			5,903,551.67	5,580,460.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,767,762.83	2,662,708.00	-3.8%
2) Classified Salaries		2000-2999	560,519.33	525,949.00	-6.2%
3) Employee Benefits		3000-3999	970,457.10	835,197.00	-13.9%
4) Books and Supplies		4000-4999	264,746.66	481,237.00	81.8%
5) Services and Other Operating Expenditures		5000-5999	1,438,608.26	1,265,008.00	-12.1%
6) Capital Outlay		6000-6999	91,896.82	24,314.00	-73.5%
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	33,302.84	328,721.00	887.1%
9) TOTAL, EXPENDITURES			6,127,293.64	6,123,134.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(223,741.97)	(542,674.00)	142.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,236.99	120,825.00	-2.0%
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			123,236.99	120,825.00	-2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,504.98)	(421,849.00)	319.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,866,678.32	3,766,173.34	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,866,678.32	3,766,173.34	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,866,678.32	3,766,173.34	-2.6%
2) Ending Balance, June 30 (E + F1e)			3,766,173.34	3,344,324.34	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	980,005.78	683,107.87	-30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,786,167.56	2,690,483.56	-3.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(29,267.09)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,763,982.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	506,503.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,008,626.81		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,278,113.06		
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	89,736.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,420,281.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,921.00		
6) TOTAL, LIABILITIES			1,512,939.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,766,173.34		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,838,175.00	4,012,108.00	4.5%
Education Protection Account State Aid - Current Year		8012	81,208.00	81,178.00	0.0%
State Aid - Prior Years		8019	(6,890.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	974,428.00	986,512.00	1.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,886,921.00	5,079,796.00	3.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	3,100.30	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,100.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,508.00	8,456.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	124,224.45	97,500.00	-21.5%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	317,685.00	250,951.00	-21.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	65,621.00	68,727.00	4.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	285,296.87	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			801,335.32	425,634.00	-46.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	196,389.00	75,000.00	-61.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	15,806.05	30.00	-99.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,195.05	75,030.00	-64.6%
TOTAL, REVENUES			5,903,551.67	5,580,460.00	-5.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,322,513.27	2,220,011.00	-4.4%
Certificated Pupil Support Salaries		1200	139,454.61	121,117.00	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	305,794.95	321,580.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,767,762.83	2,662,708.00	-3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	103,531.05	99,904.00	-3.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	260,219.13	248,836.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	71,804.81	55,286.00	-23.0%
Clerical, Technical and Office Salaries		2400	43,383.12	38,626.00	-11.0%
Other Classified Salaries		2900	81,581.22	83,297.00	2.1%
TOTAL, CLASSIFIED SALARIES			560,519.33	525,949.00	-6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	643,628.59	463,168.00	-28.0%
PERS		3201-3202	102,220.53	106,004.00	3.7%
OASDI/Medicare/Alternative		3301-3302	80,430.69	80,791.00	0.4%
Health and Welfare Benefits		3401-3402	87,072.48	130,477.00	49.8%
Unemployment Insurance		3501-3502	1,664.40	1,594.00	-4.2%
Workers' Compensation		3601-3602	55,440.41	53,165.00	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			970,457.10	835,197.00	-13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	74,853.09	7,000.00	-90.6%
Books and Other Reference Materials		4200	126.22	15,327.00	12,043.1%
Materials and Supplies		4300	137,444.55	402,264.00	192.7%
Noncapitalized Equipment		4400	52,322.80	56,646.00	8.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			264,746.66	481,237.00	81.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	9,900.00	0.00	-100.0%
Travel and Conferences		5200	43,229.40	41,305.00	-4.5%
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	33,260.20	38,243.00	15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,212.82	18,823.00	-23.1%
Professional/Consulting Services and Operating Expenditures		5800	1,327,766.17	1,166,618.00	-12.1%
Communications		5900	239.87	219.00	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,438,608.26	1,265,008.00	-12.1%
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	78,383.00	10,800.00	-86.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,513.82	13,514.00	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			91,896.82	24,314.00	-73.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	33,302.64	328,721.00	887.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,302.64	328,721.00	887.1%
TOTAL, EXPENDITURES			6,127,293.64	6,123,134.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	123,236.99	120,825.00	-2.0%
(a) TOTAL, INTERFUND TRANSFERS IN			123,236.99	120,825.00	-2.0%
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					
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)			123,236.99	120,825.00	-2.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,886,921.00	5,079,796.00	3.9%
2) Federal Revenue		8100-8299	3,100.30	0.00	-100.0%
3) Other State Revenue		8300-8599	801,335.32	425,634.00	-46.9%
4) Other Local Revenue		8600-8799	212,185.05	75,030.00	-64.6%
5) TOTAL, REVENUES			5,903,551.67	5,580,460.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,672,859.99	3,803,780.00	3.6%
2) Instruction - Related Services	2000-2999		657,468.27	629,158.00	-4.3%
3) Pupil Services	3000-3999		194,374.38	150,314.00	-22.7%
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		1,251,707.78	1,283,375.00	0.9%
8) Plant Services	8000-8999		350,883.23	278,507.00	-21.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,127,293.84	6,123,134.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(223,741.97)	(542,674.00)	142.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,236.99	120,825.00	-2.0%
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			123,236.99	120,825.00	-2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,504.98)	(421,849.00)	319.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,866,678.32	3,766,173.34	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,866,678.32	3,766,173.34	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,866,678.32	3,766,173.34	-2.6%
2) Ending Balance, June 30 (E + F1e)			3,766,173.34	3,344,324.34	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	980,005.78	683,107.87	-30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,786,167.56	2,680,483.56	-3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(29,267.08)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	251,106.33	198,278.33
6300	Lottery: Instructional Materials	303,917.97	303,917.97
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	138,068.91	0.00
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,811.76	29,811.76
7311	Classified School Employee Professional Development Block Grant	1,682.00	1,682.00
7435	Learning Recovery Emergency Block Grant	237,242.01	131,241.01
9010	Other Restricted Local	18,176.80	18,176.80
Total, Restricted Balance		980,005.78	683,107.87

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	157,253.00	142,490.00	-9.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			157,253.00	142,490.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	116,725.11	113,589.00	-2.7%
2) Classified Salaries		2000-2999	136.61	0.00	-100.0%
3) Employee Benefits		3000-3999	47,871.09	38,348.00	-19.9%
4) Books and Supplies		4000-4999	343.70	712.00	107.2%
5) Services and Other Operating Expenditures		5000-5999	11,422.41	1,795.00	-84.3%
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	7,716.00	New
9) TOTAL, EXPENDITURES			176,498.92	162,160.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,245.92)	(19,670.00)	2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,245.92	22,208.00	15.4%
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			19,245.92	22,208.00	15.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,538.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	2,538.00	New
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	2,538.00	New
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	(18,608.82)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,407.82		
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			799.00		
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	799.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			799.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6381	8590	147,571.00	142,490.00	-3.4%
All Other State Revenue	All Other	8590	9,882.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			157,253.00	142,490.00	-9.4%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

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			0.00	0.00	0.0%
TOTAL, REVENUES			157,253.00	142,490.00	-9.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	96,739.07	93,858.00	-3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,986.04	19,731.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			116,725.11	113,589.00	-2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	136.61	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			136.61	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,956.12	21,581.00	-30.3%
PERS		3201-3202	31.12	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,702.98	1,647.00	-3.3%
Health and Welfare Benefits		3401-3402	13,176.00	13,171.00	0.0%
Unemployment Insurance		3501-3502	58.45	57.00	-2.5%
Workers' Compensation		3601-3602	1,946.42	1,892.00	-2.8%
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			47,871.09	38,348.00	-19.9%
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	343.70	712.00	107.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			343.70	712.00	107.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	695.00	695.00	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	397.41	100.00	-74.6%
Professional/Consulting Services and Operating Expenditures		5800	10,330.00	1,000.00	-90.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,422.41	1,795.00	-84.3%
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	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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	7,716.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	7,716.00	New
TOTAL, EXPENDITURES			176,498.92	162,160.00	-8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	19,245.92	22,208.00	15.4%
(a) TOTAL, INTERFUND TRANSFERS IN			19,245.92	22,208.00	15.4%
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)			19,245.92	22,208.00	15.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenues		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	157,253.00	142,490.00	-9.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			157,253.00	142,490.00	-9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		149,480.00	129,263.00	-13.5%
2) Instruction - Related Services	2000-2999		27,038.92	25,181.00	-6.9%
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	7,716.00	New
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			176,498.92	162,160.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,245.92)	(19,670.00)	2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,245.92	22,208.00	15.4%
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			19,245.92	22,208.00	15.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	2,538.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	2,538.00	New
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	2,538.00	New
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
6391	Adult Education Program	0.00	2,538.00
Total, Restricted Balance		0.00	2,538.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-25 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	2,393,081.12	2,718,331.00	13.6%
4) Other Local Revenue		8600-8799	469,359.91	217,669.00	-53.6%
5) TOTAL, REVENUES			2,862,441.03	2,936,000.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,376,387.80	1,307,638.00	-5.0%
3) Employee Benefits		3000-3999	657,212.44	692,431.00	5.4%
4) Books and Supplies		4000-4999	158,785.08	402,333.00	153.4%
5) Services and Other Operating Expenditures		5000-5999	217,279.85	236,328.00	8.8%
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	153,210.42	186,471.00	21.7%
9) TOTAL, EXPENDITURES			2,562,875.59	2,825,201.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			299,565.44	110,799.00	-63.0%
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)			299,565.44	110,799.00	-63.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,437,555.26	1,737,120.70	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,437,555.26	1,737,120.70	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,437,555.26	1,737,120.70	20.8%
2) Ending Balance, June 30 (E + F1e)			1,737,120.70	1,847,919.70	6.4%
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	1,737,120.70	1,847,919.70	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	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	1,691,006.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	333,968.70		
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			2,024,974.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,452.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,707.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	260,694.39		
6) TOTAL, LIABILITIES			287,854.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,737,120.70		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,079,825.47	2,569,067.00	23.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	313,255.65	149,264.00	-52.4%
TOTAL, OTHER STATE REVENUE			2,393,081.12	2,718,331.00	13.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	73,995.00	10,000.00	-86.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	395,384.91	207,669.00	-47.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			469,359.91	217,669.00	-53.6%
TOTAL, REVENUES			2,862,441.03	2,938,000.00	2.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	201,352.97	198,435.00	-2.4%
Clerical, Technical and Office Salaries		2400	90,500.94	66,525.00	-26.5%
Other Classified Salaries		2900	1,084,533.89	1,044,678.00	-3.7%
TOTAL, CLASSIFIED SALARIES			1,376,387.80	1,307,638.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	344,006.53	363,918.00	5.8%
OASDI/Medicare/Alternative		3301-3302	95,153.25	96,091.00	1.0%
Health and Welfare Benefits		3401-3402	194,437.29	209,036.00	7.5%
Unemployment Insurance		3501-3502	688.41	680.00	-1.2%
Workers' Compensation		3601-3602	22,926.96	22,706.00	-1.0%
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			657,212.44	692,431.00	5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,447.63	10,000.00	55.1%
Materials and Supplies		4300	124,866.26	342,333.00	174.2%
Noncapitalized Equipment		4400	27,471.19	50,000.00	82.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,785.08	402,333.00	153.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,395.85	12,590.00	10.5%
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	381.68	300.00	-21.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	152,521.79	134,890.00	-11.6%
Professional/Consulting Services and Operating Expenditures		5800	52,980.52	88,548.00	67.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			217,279.85	238,328.00	8.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	153,210.42	186,471.00	21.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			153,210.42	186,471.00	21.7%
TOTAL, EXPENDITURES			2,562,875.59	2,825,201.00	10.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,393,081.12	2,718,331.00	13.6%
4) Other Local Revenue		8800-8799	469,359.91	217,669.00	-53.6%
5) TOTAL, REVENUES			2,862,441.03	2,936,000.00	2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,989,945.94	2,249,844.00	13.1%
2) Instruction - Related Services	2000-2999		419,719.23	388,886.00	-7.3%
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		153,210.42	186,471.00	21.7%
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			2,562,875.59	2,825,201.00	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			299,565.44	110,799.00	-63.0%
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)			299,565.44	110,799.00	-63.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,437,555.26	1,737,120.70	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,437,555.26	1,737,120.70	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,437,555.26	1,737,120.70	20.8%
2) Ending Balance, June 30 (E + F1e)			1,737,120.70	1,847,919.70	6.4%
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	1,737,120.70	1,847,919.70	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	9,393.05	9,393.05
6130	Early Education: Center-Based Reserve Account	332,135.43	332,135.43
7810	Other Restricted State	1,025,030.91	1,146,550.91
9010	Other Restricted Local	370,561.31	359,840.31
Total, Restricted Balance		1,737,120.70	1,847,919.70

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,611,362.79	3,657,863.00	1.3%
3) Other State Revenue		8300-8599	2,294,117.41	2,702,623.00	17.8%
4) Other Local Revenue		8600-8799	81,544.28	51,000.00	-37.5%
5) TOTAL, REVENUES			5,987,024.48	6,411,286.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,325,208.60	2,255,061.00	-3.0%
3) Employee Benefits		3000-3999	918,278.78	990,170.00	7.8%
4) Books and Supplies		4000-4999	3,476,253.42	3,452,841.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	(107,134.67)	(27,540.00)	-74.3%
6) Capital Outlay		6000-6999	188,392.30	1,000.00	-99.5%
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	208,744.57	210,422.00	0.8%
9) TOTAL, EXPENDITURES			7,009,744.00	6,881,954.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,022,719.52)	(470,668.00)	-54.0%
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)			(1,022,719.52)	(470,668.00)	-54.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,209,190.02	2,602,967.50	17.8%
b) Audit Adjustments		9793	1,416,497.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,625,687.02	2,602,967.50	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,625,687.02	2,602,967.50	-28.2%
2) Ending Balance, June 30 (E + F1e)			2,602,967.50	2,132,299.50	-18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,571.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,486,395.57	2,132,299.50	-14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,982,216.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	803,792.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	79.62		
6) Stores		9320	116,571.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,903,161.06		
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	91,448.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	208,744.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			300,193.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,802,967.50		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,511,362.79	3,657,663.00	4.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,611,362.79	3,657,663.00	1.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,294,117.41	2,702,623.00	17.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,294,117.41	2,702,623.00	17.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	23,740.13	10,000.00	-57.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,818.00	40,000.00	-22.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,988.15	1,000.00	-83.3%
TOTAL, OTHER LOCAL REVENUE			61,544.28	51,000.00	-37.5%
TOTAL, REVENUES			5,987,024.48	6,411,286.00	7.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,921,512.17	1,865,880.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	261,532.30	238,471.00	-9.6%
Clerical, Technical and Office Salaries		2400	142,165.13	152,710.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,325,209.60	2,255,061.00	-3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	503,572.99	554,403.00	10.1%
OASDI/Medicare/Alternative		3301-3302	161,042.55	160,586.00	-0.3%
Health and Welfare Benefits		3401-3402	213,710.73	236,481.00	10.7%
Unemployment Insurance		3501-3502	1,163.01	1,127.00	-3.1%
Workers' Compensation		3601-3602	38,789.50	37,573.00	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			919,278.78	990,170.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	334,700.98	262,841.00	-21.5%
Noncapitalized Equipment		4400	45,331.70	40,000.00	-11.8%
Food		4700	3,086,220.74	3,150,000.00	1.7%
TOTAL, BOOKS AND SUPPLIES			3,476,253.42	3,452,841.00	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,444.72	1,500.00	3.8%
Dues and Memberships		5300	684.00	1,000.00	46.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,603.76	12,000.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,715.43	100,551.00	8.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(260,912.55)	(187,238.00)	-28.2%
Professional/Consulting Services and Operating Expenditures		5800	47,329.97	44,847.00	-5.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(107,134.67)	(27,540.00)	-74.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	188,392.30	1,000.00	-99.5%
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			188,392.30	1,000.00	-99.5%
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	208,744.57	210,422.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			208,744.57	210,422.00	0.8%
TOTAL, EXPENDITURES			7,009,744.00	6,881,954.00	-1.8%
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		7819	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	3,611,362.79	3,657,663.00	1.3%
3) Other State Revenue		8300-8599	2,294,117.41	2,702,623.00	17.8%
4) Other Local Revenue		8600-8799	81,544.28	51,000.00	-37.5%
5) TOTAL, REVENUES			5,987,024.48	6,411,286.00	7.1%
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		6,789,395.67	6,659,532.00	-1.9%
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		208,744.57	210,422.00	0.8%
8) Plant Services	8000-8999		11,603.76	12,000.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,009,744.00	6,881,954.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,022,719.52)	(470,668.00)	-54.0%
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)			(1,022,719.52)	(470,668.00)	-54.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,209,190.02	2,602,967.50	17.8%
b) Audit Adjustments		9793	1,416,497.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,625,687.02	2,602,967.50	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,625,687.02	2,602,967.50	-28.2%
2) Ending Balance, June 30 (E + F1e)			2,602,967.50	2,132,299.50	-18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	116,571.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,486,395.57	2,132,299.50	-14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,416,328.39	1,091,553.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	806.09	806.09
5330	Child Nutrition: Summer Food Service Program Operations	1,069,261.09	1,039,940.09
Total, Restricted Balance		2,486,395.57	2,132,299.50

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	690,424.00	690,424.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,809.00	175,000.00	-34.4%
5) TOTAL, REVENUES			957,233.00	865,424.00	-9.6%
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	67,939.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,145,010.39	2,392,522.00	-53.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,212,950.23	2,392,522.00	-54.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,255,717.23)	(1,527,098.00)	-64.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	2,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,755,717.23)	972,902.00	-155.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,788,605.64	6,032,888.41	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,788,605.64	6,032,888.41	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,788,605.64	6,032,888.41	-22.5%
2) Ending Balance, June 30 (E + F1e)			6,032,888.41	7,005,790.41	16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,032,888.41	7,005,790.41	16.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	7,447,124.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	83,438.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,563.08		
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) TOTAL, ASSETS			7,534,125.93		
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	574,509.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	926,727.68		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,501,237.52		
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)			6,032,888.41		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	690,424.00	690,424.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			690,424.00	690,424.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	266,809.00	175,000.00	-34.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			266,809.00	175,000.00	-34.4%
TOTAL, REVENUES			957,233.00	865,424.00	-9.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	67,939.84	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			67,939.84	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	2,158,995.14	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,732,976.41	2,392,522.00	-12.5%
Equipment		6400	253,038.84	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			5,145,010.39	2,392,522.00	-53.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,212,950.23	2,392,522.00	-54.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,500,000.00	2,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,500,000.00	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					
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)			2,500,000.00	2,500,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	690,424.00	690,424.00	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	266,809.00	175,000.00	-34.4%
5) TOTAL, REVENUES			957,233.00	865,424.00	-9.6%
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		5,212,950.23	2,392,522.00	-54.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,212,950.23	2,392,522.00	-54.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,255,717.23)	(1,527,098.00)	-84.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	2,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,755,717.23)	972,902.00	-155.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,788,605.64	6,032,888.41	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,788,605.64	6,032,888.41	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,788,605.64	6,032,888.41	-22.5%
2) Ending Balance, June 30 (E + F1e)			6,032,888.41	7,005,790.41	16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,032,888.41	7,005,790.41	16.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	606,522.00	450,000.00	-25.8%
5) TOTAL, REVENUES			606,522.00	450,000.00	-25.8%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			606,522.00	450,000.00	-25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		6930-6979	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)			606,522.00	450,000.00	-25.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,843,981.00	14,450,503.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,843,981.00	14,450,503.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,843,981.00	14,450,503.00	4.4%
2) Ending Balance, June 30 (E + F1e)			14,450,503.00	14,900,503.00	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,450,503.00	14,900,503.00	3.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	14,295,773.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
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	154,730.00		
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			14,450,503.00		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,450,503.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8680	606,522.00	450,000.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			606,522.00	450,000.00	-25.8%
TOTAL, REVENUES			606,522.00	450,000.00	-25.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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		8985	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	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	606,522.00	450,000.00	-25.8%
5) TOTAL, REVENUES			606,522.00	450,000.00	-25.8%
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 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			606,522.00	450,000.00	-25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			606,522.00	450,000.00	-25.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,843,981.00	14,450,503.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,843,981.00	14,450,503.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,843,981.00	14,450,503.00	4.4%
2) Ending Balance, June 30 (E + F1e)			14,450,503.00	14,900,503.00	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,450,503.00	14,900,503.00	3.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	10,394.08	2,500.00	-75.9%
5) TOTAL, REVENUES			10,394.08	2,500.00	-75.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	77,665.59	2,500.00	-96.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,665.59	3,500.00	-95.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,271.51)	(1,000.00)	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(67,271.51)	(1,000.00)	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,409.06	81,137.55	-45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,409.06	81,137.55	-45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,409.06	81,137.55	-45.3%
2) Ending Balance, June 30 (E + F1e)			81,137.55	80,137.55	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,137.55	80,137.55	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	(9,912.51)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93,187.35		
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			83,274.84		
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	2,137.29		
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			2,137.29		
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)			81,137.55		
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	1,900.00	2,500.00	31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,494.08	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,394.08	2,500.00	-75.9%
TOTAL, REVENUES			10,394.08	2,500.00	-75.9%
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	77,665.58	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	2,500.00	New
TOTAL, BOOKS AND SUPPLIES			77,665.58	2,500.00	-96.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7436	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			77,665.58	3,500.00	-95.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,394.08	2,500.00	-75.9%
5) TOTAL, REVENUES			10,394.08	2,500.00	-75.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		77,665.59	3,500.00	-95.5%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,665.59	3,500.00	-95.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(67,271.51)	(1,000.00)	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(67,271.51)	(1,000.00)	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,409.06	81,137.55	-45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,409.06	81,137.55	-45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,409.06	81,137.55	-45.3%
2) Ending Balance, June 30 (E + F1e)			81,137.55	80,137.55	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,137.55	80,137.55	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	81,137.55	80,137.55
Total, Restricted Balance		81,137.55	80,137.55

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	141,776.00	100,000.00	-28.5%
5) TOTAL, REVENUES			141,776.00	100,000.00	-28.5%
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	128,861.88	100,000.00	-22.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,861.88	100,000.00	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,914.12	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)			12,914.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,035,866.74	3,048,780.86	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,035,866.74	3,048,780.86	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,035,866.74	3,048,780.86	0.4%
2) Ending Balance, June 30 (E + F1e)			3,048,780.86	3,048,780.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,048,780.86	3,048,780.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	3,016,135.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32,645.00		
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			3,048,780.86		
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)			3,048,780.86		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8680	141,778.00	100,000.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			141,778.00	100,000.00	-29.5%
TOTAL, REVENUES			141,778.00	100,000.00	-29.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,545.91	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	114,315.97	100,000.00	-12.5%
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			128,861.88	100,000.00	-22.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,861.88	100,000.00	-22.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,776.00	100,000.00	-29.5%
5) TOTAL, REVENUES			141,776.00	100,000.00	-29.5%
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		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		128,861.88	100,000.00	-22.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,861.88	100,000.00	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,914.12	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)			12,914.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,035,866.74	3,048,780.86	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,035,866.74	3,048,780.86	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,035,866.74	3,048,780.86	0.4%
2) Ending Balance, June 30 (E + F1e)			3,048,780.86	3,048,780.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,048,780.86	3,048,780.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	3,048,780.86	3,048,780.86
Total, Restricted Balance		3,048,780.86	3,048,780.86

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	659,971.86	572,245.00	-13.3%
5) TOTAL, REVENUES			659,971.86	572,245.00	-13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,552.49	47,960.00	7.6%
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			44,552.49	47,960.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			615,419.37	524,285.00	-14.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			615,419.37	524,285.00	-14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,622.17	2,536,041.54	32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,622.17	2,536,041.54	32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,622.17	2,536,041.54	32.0%
2) Ending Balance, June 30 (E + F1e)			2,536,041.54	3,060,326.54	20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,536,041.54	3,060,326.54	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,929,442.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,089.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	127,530.00		
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			3,086,041.54		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	550,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			550,000.00		
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)			2,536,041.54		
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					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	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	632,305.86	570,000.00	-9.9%
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	27,866.00	2,245.00	-91.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			659,971.86	572,245.00	-13.3%
TOTAL, REVENUES			659,971.86	572,245.00	-13.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,552.49	46,886.00	4.8%
Communications		5900	0.00	1,274.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,552.49	47,960.00	7.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			44,552.49	47,960.00	7.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	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	659,971.86	572,245.00	-13.3%
5) TOTAL, REVENUES			659,971.86	572,245.00	-13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		44,552.49	47,960.00	7.6%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			44,552.49	47,960.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			615,419.37	524,285.00	-14.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			615,419.37	524,285.00	-14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,622.17	2,536,041.54	32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,622.17	2,536,041.54	32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,622.17	2,536,041.54	32.0%
2) Ending Balance, June 30 (E + F1e)			2,536,041.54	3,060,326.54	20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,536,041.54	3,060,326.54	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	2,536,041.54	3,060,326.54
Total, Restricted Balance		2,536,041.54	3,060,326.54

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	21,563.00	New
3) Other State Revenue		8300-8599	33,219.44	37,208.00	12.0%
4) Other Local Revenue		8600-8799	7,285,558.61	7,106,532.00	-2.5%
5) TOTAL, REVENUES			7,318,778.05	7,165,303.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,286,882.78	7,391,196.00	17.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,286,882.78	7,391,196.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,031,895.27	(225,893.00)	-121.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,710.53	21,711.00	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			21,710.53	21,711.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,053,605.80	(204,182.00)	-119.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,757,613.98	7,811,219.76	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,757,613.98	7,811,219.76	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,757,613.98	7,811,219.76	15.6%
2) Ending Balance, June 30 (E + F1e)			7,811,219.78	7,607,037.76	-2.6%
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	7,811,219.78	7,607,037.76	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,811,219.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,811,219.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			7,811,219.78		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	21,563.00	New
TOTAL, FEDERAL REVENUE			0.00	21,563.00	New
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	33,219.44	37,208.00	12.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,219.44	37,208.00	12.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,960,824.64	6,781,796.00	-2.6%
Unsecured Roll		8612	98,614.93	101,062.00	2.5%
Prior Years' Taxes		8613	4,468.72	4,805.00	3.0%
Supplemental Taxes		8614	40,467.32	101,678.00	151.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8680	181,183.00	117,391.00	-35.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,285,558.61	7,106,532.00	-2.5%
TOTAL, REVENUES			7,318,778.05	7,165,303.00	-2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,270,552.95	5,140,281.00	20.4%
Bond Interest and Other Service Charges		7434	2,016,329.83	2,250,915.00	11.6%
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)			6,286,882.78	7,391,196.00	17.6%
TOTAL, EXPENDITURES			6,286,882.78	7,391,196.00	17.6%
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	21,710.53	21,711.00	0.0%
(c) TOTAL, SOURCES			21,710.53	21,711.00	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)			21,710.53	21,711.00	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	21,563.00	New
3) Other State Revenue		8300-8599	33,219.44	37,208.00	12.0%
4) Other Local Revenue		8600-8799	7,285,558.61	7,106,532.00	-2.5%
5) TOTAL, REVENUES			7,318,778.05	7,165,303.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	6,286,882.78	7,391,196.00	17.6%
10) TOTAL, EXPENDITURES			6,286,882.78	7,391,196.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,031,895.27	(225,893.00)	-121.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,710.53	21,711.00	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			21,710.53	21,711.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,053,605.80	(204,182.00)	-119.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,757,613.96	7,811,219.76	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,757,613.96	7,811,219.76	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,757,613.96	7,811,219.76	15.6%
2) Ending Balance, June 30 (E + F1e)			7,811,219.76	7,607,037.76	-2.6%
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	7,811,219.76	7,607,037.76	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	7,811,219.76	7,607,037.76
Total, Restricted Balance		7,811,219.76	7,607,037.76

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,106,586.00	3,021,033.00	-2.8%
5) TOTAL, REVENUES			3,106,586.00	3,021,033.00	-2.8%
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	3,293,873.73	1,398,594.00	-57.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,293,873.73	1,398,594.00	-57.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,287.73)	1,622,439.00	-966.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(187,287.73)	1,622,439.00	-966.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	1,825,774.05	1,638,486.32	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,774.05	1,638,486.32	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,825,774.05	1,638,486.32	-10.3%
2) Ending Balance, June 30 (E + F1e)			1,638,486.32	3,260,925.32	99.0%
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	1,638,486.32	3,260,925.32	99.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,210,569.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,573.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	542,945.00		
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			1,772,087.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,126.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	120,475.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			133,601.00		
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)			1,638,486.32		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	3,050,000.00	3,000,000.00	-1.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	56,586.00	21,033.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,106,586.00	3,021,033.00	-2.6%
TOTAL, REVENUES			3,106,586.00	3,021,033.00	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7436	468,673.73	383,594.00	-18.2%
Other Debt Service - Principal		7439	2,825,000.00	1,015,000.00	-64.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,293,673.73	1,398,594.00	-57.5%
TOTAL, EXPENDITURES			3,293,673.73	1,398,594.00	-57.5%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,106,586.00	3,021,033.00	-2.8%
5) TOTAL, REVENUES			3,106,586.00	3,021,033.00	-2.8%
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	3,293,873.73	1,398,594.00	-57.5%
10) TOTAL, EXPENDITURES			3,293,873.73	1,398,594.00	-57.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(187,287.73)	1,622,439.00	-966.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(187,287.73)	1,622,439.00	-966.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,825,774.05	1,638,486.32	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,774.05	1,638,486.32	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,825,774.05	1,638,486.32	-10.3%
2) Ending Balance, June 30 (E + F1e)			1,638,486.32	3,260,925.32	99.0%
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	1,638,486.32	3,260,925.32	99.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,638,486.32	3,260,925.32
Total, Restricted Balance		1,638,486.32	3,260,925.32

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	29,864.00	10,000.00	-66.5%
5) TOTAL, REVENUES			29,864.00	10,000.00	-66.5%
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	1,232,165.37	1,720,909.00	39.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,232,165.37	1,720,909.00	39.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,202,301.37)	(1,710,909.00)	42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,020,988.00	1,011,276.00	-1.0%
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			1,020,988.00	1,011,276.00	-1.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(181,313.37)	(699,633.00)	285.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,847,985.53	1,666,672.16	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,847,985.53	1,666,672.16	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,847,985.53	1,666,672.16	-9.8%
2) Ending Net Position, June 30 (E + F1e)			1,666,672.16	967,039.16	-42.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,666,672.16	967,039.16	-42.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,527,974.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,146.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	152,298.85		
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			1,697,419.37		
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	30,747.21		
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			30,747.21		
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)			1,666,672.16		
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	29,864.00	10,000.00	-66.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
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			29,864.00	10,000.00	-66.5%
TOTAL, REVENUES			29,864.00	10,000.00	-66.5%
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	1,082,165.37	1,600,909.00	47.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	120,000.00	-20.0%
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 EXPENSES			1,232,165.37	1,720,909.00	39.7%
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			1,232,165.37	1,720,909.00	39.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,020,988.00	1,011,276.00	-1.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,020,988.00	1,011,276.00	-1.0%
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					
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)			1,020,988.00	1,011,276.00	-1.0%

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	29,864.00	10,000.00	-66.5%
5) TOTAL, REVENUES			29,864.00	10,000.00	-66.5%
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		1,232,165.37	1,720,909.00	39.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,232,165.37	1,720,909.00	39.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,202,301.37)	(1,710,909.00)	42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,020,988.00	1,011,276.00	-1.0%
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			1,020,988.00	1,011,276.00	-1.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C ÷ D4)			(181,313.37)	(699,633.00)	285.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,847,985.53	1,666,672.16	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,847,985.53	1,666,672.16	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,847,985.53	1,666,672.16	-9.8%
2) Ending Net Position, June 30 (E ÷ F1e)			1,666,672.16	967,039.16	-42.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,666,672.16	967,039.16	-42.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,666,672.16	967,039.16
Total, Restricted Net Position		1,666,672.16	967,039.16

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)	7,724.97	7,742.27	7,804.67	7,726.14	7,726.14	7,736.34
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)	7,724.97	7,742.27	7,804.67	7,726.14	7,726.14	7,736.34
5. District Funded County Program ADA						
a. County Community Schools	22.37	22.29	22.37			
b. Special Education-Special Day Class	110.45	111.06	110.45	132.82	132.82	132.82
c. Special Education-NPS/LCI				7.90	7.90	7.90
d. Special Education Extended Year	8.69	8.69	8.69			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	141.51	142.04	141.51	140.72	140.72	140.72
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,866.48	7,884.31	7,946.18	7,866.86	7,866.86	7,877.06
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	405.91	405.91	405.91	405.88	405.88	405.88
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	405.91	405.91	405.91	405.88	405.88	405.88
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	405.91	405.91	405.91	405.88	405.88	405.88

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

Lincoln Unified
San Joaquin County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I - Part A	ESSER III	Emergency Learning Loss	ELO ESSER III Learning Loss	SpEd IDEA Grant	SpEd IDEA Grant	SpEd Preschool
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3213	3214	3219	3310	3311	3315
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	862,069.00	910,887.59	179,611.25	128,480.19			
2. a. Current Year Award	2,276,903.00				1,764,544.00	13,601.00	25,994.00
b. Transferability (ESSA)	223,960.00						
c. Other Adjustments					4.53		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,500,863.00	0.00	0.00	0.00	1,764,548.53	13,601.00	25,994.00
3. Required Matching Funds/Other							
4. Total Available Award	3,362,932.00	910,887.59	179,611.25	128,480.19	1,764,548.53	13,601.00	25,994.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,370,344.39	910,887.59	179,611.25	128,480.19			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,370,344.39	910,887.59	179,611.25	128,480.19	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,774,578.94	910,887.59	179,611.25	128,480.19	1,764,544.00	13,601.00	25,994.00
10. Non Donor-Authorized Expenditures					4.53		
11. Total Expenditures (lines 9 & 10)	2,774,578.94	910,887.59	179,611.25	128,480.19	1,764,548.53	13,601.00	25,994.00
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)	(404,234.55)	0.00	0.00	0.00	(1,764,544.00)	(13,601.00)	(25,994.00)
a. Unearned Revenue							

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	404,234.55				1,764,544.00	13,601.00	25,994.00
14. Unused Grant Award Calculation (line 4 minus line 9)	588,353.06	0.00	0.00	0.00	4.53	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)	2,774,578.94	910,887.59	179,611.25	128,480.19	1,764,544.00	13,601.00	25,994.00

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

Lincoln Unified
San Joaquin County

Description		008	009	010	011	012	013
FEDERAL PROGRAM NAME				Title II - Part A Teacher Quality	Title IV Student Support	Title III Immigrant	Title III - Part A LEP
FEDERAL CATALOG NUMBER							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover				68,369.03	132,385.00	18,290.69	2,512,199.95
2. a. Current Year Award				278,393.00	184,405.00		4,871,794.00
b. Transferability (ESSA)					(223,960.00)		0.00
c. Other Adjustments							4.53
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)				278,393.00	(39,555.00)	0.00	4,871,798.53
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)				346,762.03	92,830.00	18,290.69	7,383,998.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year				671.03		13,252.69	1,445,009.95
6. Cash Received in Current Year				227,193.00			2,681,085.10
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)				227,864.03	0.00	13,252.69	4,126,095.05
EXPENDITURES							
9. Donor-Authorized Expenditures				233,753.95		18,290.69	6,478,655.26
10. Non Donor-Authorized Expenditures							4.53
11. Total Expenditures (lines 9 & 10)				233,753.95	0.00	18,290.69	6,478,659.79
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)				(5,889.92)	0.00	(5,038.00)	(2,352,560.21)
a. Unearned Revenue				(41,527.29)			11,925.55

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

Lincoln Unified
San Joaquin County

Description	008	009	010	011	012	013
b. Accounts Payable						0.00
c. Accounts Receivable	103,657.00	41,527.29	5,889.92		5,038.00	2,364,485.76
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	113,008.08	92,830.00	0.00	905,343.22
15. If Carryover is allowed, enter line 14 amount here			113,008.08	92,830.00		111,148.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	103,657.00	79,049.00	233,753.95	0.00	18,290.69	6,478,855.26

Description		001		002		003		004		005	
STATE PROGRAM NAME		ASES After School Education		CTE Grant		K-12 Strong Workforce		In-Person Learning		Other State Ethnic Study	
RESOURCE CODE		6010		6387		6388		7422		7810	
REVENUE OBJECT		8590		8590		8590		8590		8590	
LOCAL DESCRIPTION (if any)											
AWARD											
1. Prior Year Carryover				334,108.44		282,376.84		147,335.08		82,119.00	
2. a. Current Year Award		1,085,988.00		616,706.00		286,505.00				1,989,199.00	
b. Other Adjustments						(125,794.19)				(125,794.19)	
c. Adj Curr Yr Award (sum lines 2a & 2b)		1,085,988.00		616,706.00		160,710.81		0.00		0.00	
3. Required Matching Funds/Other											
4. Total Available Award (sum lines 1, 2c, & 3)		1,085,988.00		950,814.44		443,087.65		147,335.08		82,119.00	
REVENUES											
5. Unearned Revenue Deferred from Prior Year				224,317.44							
6. Cash Received in Current Year		977,389.16		672,747.07		306,065.15				224,317.44	
7. Contributed Matching Funds						51,071.00				1,956,201.38	
8. Total Available (sum lines 5, 6, & 7)		977,389.16		897,064.51		357,136.15		0.00		51,071.00	
EXPENDITURES											
9. Donor-Authorized Expenditures		1,085,988.00		569,496.91		156,736.17		147,335.08		82,119.00	
10. Non Donor-Authorized Expenditures											
11. Total Expenditures (lines 9 & 10)		1,085,988.00		569,496.91		156,736.17		147,335.08		82,119.00	
12. Amounts Included in Line 6 above for Prior Year Adjustments										0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(108,598.84)		327,567.60		200,399.98		(147,335.08)		(82,119.00)	
a. Unearned Revenue				327,567.60		200,399.98				189,914.66	
b. Accounts Payable										527,967.58	
c. Accounts Receivable		108,598.84								0.00	
14. Unused Grant Award Calculation										108,598.84	

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

Lincoln Unified
San Joaquin County

Description	001	002	003	004	005
(line 4 minus line 9)					
15. If Carryover is allowed, enter line 14 amount here		0.00	381,317.53	286,351.48	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)					0.00
	1,085,988.00	569,496.91	105,665.17	0.00	1,761,150.08

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

Lincoln Unified
San Joaquin County

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

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

39 68569 0000000
 Form CAT
 FBAD5XES1X(2024-25)

Lincoln Unified
 San Joaquin County

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

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

39 68569 0000000
Form CAT
F8AD5XES1X(2024-25)

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

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

Lincoln Unified
San Joaquin County

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

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

Lincoln Unified
San Joaquin County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Lottery	ELOP	Lottery 20% Instructional Material	Educator Effectiveness	Art & Music Grant (One-Time)	Art & Music Grant (On-Going)	SpEd Master
RESOURCE CODE	1100	2600	6300	6266	6762	6770	6500
REVENUE OBJECT	8560	8590	8560	8590	8590	8590	8792
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	4,105,166.84	3,615,111.16	894,584.92	953,311.22	3,726,612.43	673,155.07	
2. a. Current Year Award	1,597,882.54	4,957,208.00	763,799.94			1,362,223.00	2,332,004.00
b. Other Adjustments							(24,752.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,597,882.54	4,957,208.00	763,799.94	0.00	0.00	1,362,223.00	2,307,252.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,703,049.38	8,572,319.16	1,658,384.86	953,311.22	3,726,612.43	2,035,378.07	2,307,252.00
REVENUES							
5. Cash Received in Current Year	1,306,301.65	3,563,437.00	446,906.31			1,239,237.00	2,266,664.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	291,580.89	1,393,771.00	316,893.63	0.00	0.00	122,986.00	40,588.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	291,580.89	1,393,771.00	316,893.63	0.00	0.00	122,986.00	40,588.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,597,882.54	4,957,208.00	763,799.94	0.00	0.00	1,362,223.00	2,307,252.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	3,233,143.92	4,643,898.39	1,258,264.37	953,311.22	842,617.38	690,322.62	2,307,252.00
12. Total Expenditures (line 10 plus line 11)	3,233,143.92	4,643,898.39	1,258,264.37	953,311.22	842,617.38	690,322.62	22,304,141.06

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,469,905.46	3,928,420.77	400,120.49	0.00	2,883,995.05	1,345,055.45	0.00

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

Lincoln Unified
San Joaquin County

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	6546	6547	7032	7399	7412	7413	7415
REVENUE OBJECT	8590	8590	8520	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award		643,086.38	414,220.00	213,680.00	148,767.40	127,850.48	30,435.57
b. Other Adjustments	585,891.00	554,842.00		196,262.00			229,959.00
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other	585,891.00	554,842.00	0.00	196,262.00	0.00	0.00	229,959.00
4. Total Available Award (sum lines 1, 2c, & 3)	585,891.00	1,197,928.38	414,220.00	409,942.00	148,767.40	127,850.48	260,394.57
REVENUES							
5. Cash Received in Current Year	585,891.00	500,745.00		157,000.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable	0.00	54,097.00	0.00	39,262.00	0.00	0.00	229,959.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	54,097.00	0.00	39,262.00	0.00	0.00	229,959.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	585,891.00	554,842.00	0.00	196,262.00	0.00	0.00	229,959.00
EXPENDITURES							
10. Donor-Authorized Expenditures	585,891.00	1,057,519.64	414,220.00	182,813.92	148,767.40	127,850.48	243,708.46
11. Non Donor-Authorized Expenditures	840,396.45						
12. Total Expenditures (line 10 plus line 11)	1,426,287.45	1,057,519.64	414,220.00	182,813.92	148,767.40	127,850.48	243,708.46

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)		0.00	140,408.74	0.00	227,128.08	0.00	16,686.11

REVENUES, AND EXPENDITURES - ALL FUNDS

Description		015	
STATE PROGRAM NAME	Learning Recovery		TOTAL
RESOURCE CODE	7435		
REVENUE OBJECT	8590		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			
2. a. Current Year Award	9,793,229.69		25,339,211.16
b. Other Adjustments			12,580,071.48
c. Adj Curr Yr Award (sum lines 2a & 2b)			(24,752.00)
3. Required Matching Funds/Other			
4. Total Available Award (sum lines 1, 2c, & 3)	0.00		12,555,319.48
			0.00
	9,793,229.69		37,894,530.64
REVENUES			
5. Cash Received in Current Year			10,066,181.96
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)			0.00
b. Noncurrent Accounts Receivable			
c. Current Accounts Receivable (line 7a minus line 7b)	0.00		2,489,137.52
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00		12,555,319.48
EXPENDITURES			
10. Donor-Authorized Expenditures			
11. Non Donor-Authorized Expenditures	3,791,546.16		20,481,126.96
12. Total Expenditures (line 10 plus line 11)			20,837,285.51
	3,791,546.16		41,318,412.47

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

Lincoln Unified
San Joaquin County

Description		015
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		
	6,001,683.53	17,413,403.68

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

Description		001	002
LOCAL PROGRAM NAME		CA Apprentice Initiative	Medi-Cal LEA
RESOURCE CODE		9040	9840
REVENUE OBJECT		8677	8699
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		29,235.42	1,222,123.22
2. a. Current Year Award			679,434.19
b. Other Adjustments			
c. Adj Curr Yr Award (sum lines 2a & 2b)			0.00
3. Required Matching Funds/Other		0.00	679,434.19
4. Total Available Award (sum lines 1, 2c, & 3)		29,235.42	1,901,557.41
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)			
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	679,434.19
8. Contributed Matching Funds			
9. Total Available (sum lines 5, 7c, & 8)		0.00	679,434.19
EXPENDITURES			
10. Donor-Authorized Expenditures			
11. Non Donor-Authorized Expenditures		3,718.55	118,855.75
12. Total Expenditures			122,574.30
			0.00

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

Lincoln Unified
San Joaquin County

Description	001		002	
	(line 10 plus line 11)			
RESTRICTED ENDING BALANCE		3,718.55	118,855.75	122,574.30
13. Current Year				
(line 4 minus line 10)		25,516.87	1,782,701.66	1,808,218.53

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	60,303,472.59	301	0.00	303	60,303,472.59	305	82,622.68	1,057,178.21	307	59,246,284.38	309
2000 - Classified Salaries	24,625,438.79	311	79,584.67	313	24,545,854.12	315	2,339,596.88	3,928,130.75	317	20,617,723.37	319
3000 - Employee Benefits	33,807,620.35	321	448,417.75	323	33,359,202.60	325	870,204.73	1,946,501.47	327	31,412,701.13	329
4000 - Books, Supplies Equip Replace. (6500)	9,730,574.11	331	3,361.67	333	9,727,212.44	335	3,849,019.32	2,775,924.40	337	6,951,288.04	339
5000 - Services . . . & 7300 - Indirect Costs	20,595,301.49	341	(1,153.48)	343	20,596,454.97	345	2,955,664.49	4,038,670.67	347	16,557,784.30	349
TOTAL					148,532,196.72	365	TOTAL			134,785,791.22	389

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 6500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3800), 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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	389
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		841,150.32
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		74,279,904.40
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 80% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part I, Line 15)		55.11%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		134,785,791.22
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Exclusion adjustments were entered on the CEA form to account for Expanded Learning Opportunities Program (ELOP) and one-time funding expenditures that are not applicable to the Current Expense of Education (CEE) calculation.		
These costs are not considered general education program expenses and must be removed to ensure the instructional expense ratios are accurate		

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

Lincoln Unified
San Joaquin County

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	61,706,560.00		61,706,560.00		4,270,552.95	57,436,007.05	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,900,000.00		6,900,000.00		460,000.00	6,440,000.00	
Leases Payable	851,757.00		851,757.00			851,757.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	35,181,529.00		35,181,529.00		2,365,000.00	32,816,529.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	12,374,277.00		12,374,277.00			12,374,277.00	
Compensated Absences Payable	414,486.96		414,486.96		25,722.66	388,764.30	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	117,428,609.96	0.00	117,428,609.96	0.00	7,121,275.61	110,307,334.35	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	163,522,446.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,604,997.08
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	36,004.09
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,892,641.89
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,540,233.92
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				5,468,879.90
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	1,022,719.52
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)				152,471,288.69
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)				8,290.22
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,391.71
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.)	125,979,499.28			15,184.88
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)	125,979,499.28			15,184.88
B. Required effort (Line A.2 times 90%)	113,381,549.35			13,666.39
C. Current year expenditures (Line I.E and Line II.B)	152,471,288.69			18,391.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00			0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)						
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
	78,175,595.18		78,175,595.18			80,689,630.07
	8,304.60		8,304.60			8,272.39
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)	7,866.48		7,866.48	7,866.86		7,866.86
2. Total Charter Schools ADA (Form A, Line C9)	405.91		405.91	405.88		405.88
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,272.39			8,272.74
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)	69,261.32		69,261.32			69,261.00
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)	12,546,699.93		12,546,699.93	12,494,961.00		12,494,961.00
5. Unsecured Roll Taxes (Object 8042)	738,765.62		738,765.62	736,439.00		736,439.00
6. Prior Years' Taxes (Object 8043)	19,157.71		19,157.71	19,158.00		19,158.00
7. Supplemental Taxes (Object 8044)	555,557.55		555,557.55	731,557.00		731,557.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,438,446.17		6,438,446.17	5,321,222.00		5,321,222.00

Unaudited Actuals
Fiscal Year 2024-25
School District Appropriations Limit Calculations

Line/In Unified
San Joaquin County

	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 8062)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,219,633.17		1,219,633.17	996,373.00		996,373.00
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)	21,587,521.47	0.00	21,587,521.47	20,368,971.00	0.00	20,368,971.00
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)	21,587,521.47	0.00	21,587,521.47	20,368,971.00	0.00	20,368,971.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,184,297.38			1,255,107.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,534,199.75		4,534,199.75	4,366,360.00		4,366,360.00
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)	4,534,199.75	0.00	5,718,497.13	4,366,360.00	0.00	5,621,467.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	97,107,225.00		97,107,225.00	100,746,252.00		100,746,252.00
25. LCFF State Aid - Prior Years (Object 8019)	5,919.00		5,919.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	97,113,144.00	0.00	97,113,144.00	100,746,252.00	0.00	100,746,252.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	153,104,520.80		153,104,520.80	146,894,714.00		146,894,714.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,240,498.09		3,240,498.09	2,075,000.00		2,075,000.00

Unaudited Actuals
Fiscal Year 2024-25
School District Appropriations Limit Calculations

Lincoln Unified
San Joaquin County

	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)			78,175,595.18			80,689,630.07
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by (A2 plus A7)) (Round to four decimal places)			0.9961			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			80,689,630.07			85,886,042.25
APPROPRIATIONS SUBJECT TO THE LIMIT			21,587,521.47			20,368,971.00
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation			992,686.80			992,728.80
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)						
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			64,820,605.73			71,138,538.25
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			64,820,605.73			71,138,538.25
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by (Lines C27 minus C28) times (Lines D5 plus D6c))			1,868,396.20			1,311,134.21
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			23,455,917.67			21,680,105.21
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)			62,952,209.53			69,827,404.04
9. Total Appropriations Subject to the Limit			23,455,917.67			
a. Local Revenues (Line D7b)			62,952,209.53			
b. State Subventions (Line D8)			5,718,497.13			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			80,689,630.07			
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)			80,689,630.07			85,886,042.25
12. Appropriations Subject to the Limit (Line D9d)			80,689,630.07			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

5,225,062.75

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

117,370,434.89

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.45%

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)

5,379,361.25

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

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

2,856,668.38

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	61,720.95
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)	842,992.06
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)	9,140,742.64
9. Carry-Forward Adjustment (Part IV, Line F)	(78,160.73)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,062,581.91
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	92,575,184.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,877,639.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,662,246.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,159,674.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	36,004.09
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)	1,110,497.17
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)	321.10
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)	3,718.55
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)	18,100,649.81
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)	304,100.45
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	176,498.92
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,409,665.17
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,516,386.39
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)	146,932,586.05
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)	6.22%
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)	6.17%

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)	9,140,742.64
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	596,193.37
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 (6.68%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.68%) times Part III, Line B19); zero if positive	(78,160.73)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(78,160.73)
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:	6.17%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-39080.37) is applied to the current year calculation and the remainder (\$-39080.36) is deferred to one or more future years:	6.19%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-26053.58) is applied to the current year calculation and the remainder (\$-52107.15) is deferred to one or more future years:	6.20%
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)	(78,160.73)

Approved
indirect
cost rate: 6.68%

Highest
rate used
in any
program: 6.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,474,002.85	232,063.39	6.68%
01	3010	2,445,490.20	163,358.75	6.68%
01	3310	1,654,057.77	110,490.76	6.68%
01	3311	12,749.34	851.66	6.68%
01	3315	24,366.33	1,627.67	6.68%
01	3550	75,284.86	3,764.14	5.00%
01	4035	219,116.94	14,637.01	6.68%
01	4201	17,932.05	358.64	2.00%
01	4203	241,380.05	4,827.60	2.00%
01	6010	1,034,274.39	51,713.61	5.00%
01	6266	806,819.79	50,595.33	6.27%
01	6387	533,836.62	35,660.29	6.68%
01	6388	150,707.86	6,028.31	4.00%
01	6762	655,351.67	43,777.49	6.68%
01	6770	683,487.74	6,834.88	1.00%
01	7399	171,366.63	11,447.29	6.68%
01	7412	139,452.01	9,315.39	6.68%
01	7413	119,844.85	8,005.63	6.68%
09	2600	238,665.79	15,942.87	6.68%
09	3010	115,520.24	7,716.75	6.68%
09	6762	50,408.78	3,367.31	6.68%
09	6770	89,038.18	890.38	1.00%
09	7435	80,618.66	5,385.33	6.68%
12	6105	2,093,840.27	139,616.50	6.67%
12	9010	314,769.25	13,593.92	4.32%
13	5310	3,364,983.62	199,880.03	5.94%
13	5330	149,234.63	8,864.54	5.94%

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	4,441,687.07		1,162,253.69	5,603,940.76
2. State Lottery Revenue	8560	1,681,854.82		804,052.11	2,485,906.93
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		6,123,541.89	0.00	1,966,305.80	8,089,847.69
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	79,286.43		0.00	79,286.43
2. Classified Salaries	2000-2999	66,609.97		0.00	66,609.97
3. Employee Benefits	3000-3999	27,828.40		0.00	27,828.40
4. Books and Supplies	4000-4999	2,387,493.10		974,177.46	3,361,670.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	705,231.01			705,231.01
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			288,089.88	288,089.88
6. Capital Outlay	6000-6999	2,908.74		0.00	2,908.74
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)		3,269,357.65	0.00	1,262,267.34	4,531,624.99
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,854,184.24	0.00	704,038.46	3,558,222.70
D. COMMENTS:					
5.c. \$288,089.88: Licensing for online textbooks					

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 80010(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 Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

39 68569 0000000
Form PCRAF
F8AD5XES1X(2024-25)

	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)				
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	458,972.70	222,963.50	7,192,659.27	2,069,425.60	18,766,505.47	0.00			3,070,535.05	
B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)			PT Factor(s)	
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)										
Instructional Goals										
0001 Pre-Kindergarten										
1110 Regular Education, K-12	371.75	371.75	371.75	371.75	383.00	383.00			875.00	
3100 Alternative Schools	15.00	15.00	15.00	15.00	15.00	15.00				
3200 Continuation Schools										
3300 Independent Study Centers										
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education	12.60	12.60	12.60	12.60	12.20	12.20		12.20		
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)	91.20	91.20	91.20	91.20	71.40	71.40		71.40		
6000 ROC/P										
Other Goals										
7110 Nonagency - Educational										
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	490.55	490.55	490.55	490.55	481.60	481.60		481.60	875.00	

Goal	Instructional Goals	Program/Activity	Direct Costs				Central Admin (col. 3 x Sub CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 1 + 2 + 3 + 4 + 5) Column 6
			Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
0001		Pre-Kindergarten	321,891.89	0.00	321,891.89		19,364.66		341,056.74
1110		Regular Education, K-12	82,295,375.38	25,546,906.40	107,831,985.76		6,491,151.66		114,323,137.44
3100		Alternative Schools	3,018,973.08	889,195.38	3,907,268.46		235,205.48		4,142,473.92
3200		Continuation Schools	0.00	0.00	0.00		0.00		0.00
3300		Independent Study Centers	207,831.87	0.00	207,831.87		12,510.82		220,342.49
3400		Opportunity Schools	0.00	0.00	0.00		0.00		0.00
3500		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
3900		Career Technical Education	2,252,012.08	731,320.71	2,983,332.80		178,587.40		3,162,220.20
4110		Regular Education, Adult	0.00	0.00	0.00		0.00		0.00
4610		Adult Independent Study Centers	0.00	0.00	0.00		0.00		0.00
4820		Adult Correctional Education	0.00	0.00	0.00		0.00		0.00
4830		Adult Career Technical Education	0.00	0.00	0.00		0.00		0.00
4790		Bilingual	0.00	0.00	0.00		0.00		0.00
4850		Migrant Education	0.00	0.00	0.00		0.00		0.00
5000-5999		Special Education	27,237,506.18	4,633,938.11	31,871,445.29		1,918,582.32		33,790,007.61
6000		Regional Occupational CtrPrg (ROCP)	0.00	0.00	0.00		0.00		0.00
Other Goals									
7110		Nonagency - Educational	0.00	0.00	0.00		0.00		0.00
7150		Nonagency - Other	0.00	0.00	0.00		0.00		0.00
8100		Community Services	38,004.09	0.00	38,004.09		2,467.33		38,171.42
8500		Child Care and Development Services	0.00	0.00	0.00		0.00		0.00
Other Costs									
---		Food Services						348,828.48	348,828.48
---		Enterprise						0.00	0.00
---		Facilities Acquisition & Construction						865,841.39	865,841.39
---		Other Outgo						6,069,063.91	6,069,063.91
Other Funds		Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) (line CAC, line E)					553,737.54		553,737.54
---		Indirect Cost Transfers to Other Funds (Net of Funds 01, 06, 02, Function 7210, Object 7350)					(381,854.99)		(381,854.99)
---		Total General Fund and Charter Schools Funds Expenditures	115,358,498.37	31,801,881.60	147,159,559.97		9,050,332.40	7,312,553.76	163,522,446.15

Goal	Type of Program	Instruction (Functions 1800- 1899)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, and Technology Instructional Resources (Functions 2400- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3160 and 3600)	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	318,710.86	0.00	0.00	1,981.03	0.00	0.00	0.00			0.00	0.00	321,691.89
1110	Regular Education, K-12	74,635,159.40	677,319.94	1,101,653.65	353,026.65	4,224,960.35	133,532.88	1,159,874.11			0.00	0.00	82,285,379.38
3100	Alternative Schools	2,190,171.78	0.00	23,075.42	406,865.18	147,322.44	0.00	0.00			250,636.28	0.00	3,016,073.68
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	150,155.99	0.00	0.00	67,675.74	0.00	0.00	0.00			0.00	0.00	207,831.67
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,848,165.15	0.00	0.00	394,657.45	0.00	7,885.49	0.00			0.00	0.00	2,252,012.09
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	16,188,535.49	0.00	0.00	0.00	11,070,970.69	0.00	0.00			0.00	0.00	27,237,506.18
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7150	Nonagency - Other	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		36,004.09	0.00	0.00	0.00	36,004.09
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		95,310,802.80	677,319.94	1,124,728.27	1,214,508.25	15,443,253.48	141,488.37	1,159,874.11	36,004.09	0.00	250,636.28	0.00	116,359,488.37

* Functions 7100-7199 for goals 8100 and 8500

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	7,535,808.41	14,940,204.94	3,070,535.05	25,546,609.40
	3100	Alternative Schools	304,087.51	585,127.87	0.00	889,185.38
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	255,416.71	475,904.00	0.00	731,320.71
	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
	4780	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	1,848,730.45	2,785,208.66	0.00	4,633,939.11
	6000	ROC/JP	0.00	0.00	0.00	0.00
Other Goals						
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds						
	**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	**	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	**	CalEds (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			9,844,021.08	18,785,505.47	3,070,535.05	31,801,061.60

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 08, and 82, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	1,116,487.17
2	External Financial Audits (Funds 01, 09, and 82, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	61,720.95
3	Other General Administration (Funds 01, 08, and 82, Functions 7200-7800 except 7210, Goal 0000, Objects 1000-7999)	5,379,682.35
4	Centralized Data Processing (Funds 01, 09, and 82, Function 7700, Goal 0000, Objects 1000-7999)	2,895,398.93
5		9,412,287.40
B. Total Central Administration Costs in General Fund and Charter Schools Funds		
1	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	115,355,498.37
2	Total Direct Charged Costs (from Form PCR, Column 1, Total)	31,801,091.60
3	Total Allocated Costs (from Form PCR, Column 2, Total)	147,158,559.97
C. Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	176,498.82
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,409,865.17
3	Careteria (Funds 13 & 81, Objects 1000-5999, except 5100)	6,812,607.13
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,188,771.22
D.	Total Direct Charged and Allocated Costs (B3 + C5)	156,355,331.19
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.02%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 8000- 8999)	Total
Food Services (Objects 100-5999, 6400-6920)	348,628.48				348,628.48
Enterprise (Objects 100-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			965,641.39		965,641.39
Other Outgo (Objects 1000 - 7999)				6,098,083.91	6,098,083.91
Total Other Costs	348,628.48	0.00	965,641.39	6,098,083.91	7,312,353.78

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	83,780.73	0.00	0.00	(395,257.63)				
Other Sources/Uses Detail					0.00	3,663,470.91		
Fund Reconciliation							2,476,112.10	1,183,814.28
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	24,212.62	0.00	33,302.64	0.00				
Other Sources/Uses Detail					123,236.99	0.00		
Fund Reconciliation							1,008,626.81	1,420,281.82
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	397.41	0.00	0.00	0.00				
Other Sources/Uses Detail					19,245.92	0.00		
Fund Reconciliation							19,407.92	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	152,521.79	0.00	153,210.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	13,707.38
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(260,912.55)	208,744.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							79.62	208,744.57
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation							3,563.08	926,727.68
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

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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							93,187.35	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							127,530.00	550,000.00
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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							542,945.00	120,475.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,020,988.00	0.00		
Fund Reconciliation							152,298.85	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

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	260,912.55	(260,912.55)	395,257.63	(395,257.63)	3,663,470.91	3,663,470.91	4,423,750.73	4,423,750.73

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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,235,737.02	0.00	0.00	0.00	1,243,597.22	8,131,539.42		10,610,873.66
2000-2999	Classified Salaries	737,875.43	0.00	0.00	0.00	287,911.64	2,761,211.23		3,766,998.30
3000-3999	Employee Benefits	768,316.01	0.00	0.00	0.00	573,145.35	4,187,538.37		5,528,998.73
4000-4999	Books and Supplies	89,648.44	0.00	0.00	0.00	140,582.41	42,466.64		272,697.49
5000-5999	Services and Other Operating Expenditures	4,266,327.45	0.00	0.00	0.00	690,583.69	2,101,025.86		7,057,937.00
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	7,097,904.35	0.00	0.00	0.00	2,915,820.31	17,223,781.52	0.00	27,237,506.18
7310	Transfers of Indirect Costs	111,342.42	0.00	0.00	0.00	1,627.67	0.00		112,970.09
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	4,633,939.10							4,633,939.10
	TOTAL COSTS	4,745,281.52	0.00	0.00	0.00	1,627.67	0.00	0.00	4,746,909.19
		11,843,185.87	0.00	0.00	0.00	2,917,447.98	17,223,781.52	0.00	31,984,415.37
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	9,774.56		9,774.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	94,351.83	1,156,385.08		1,250,736.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,364.81	398,287.16		430,651.97
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	112,914.29	0.00	0.00	0.00	0.00	0.00		112,914.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	112,914.29	0.00	0.00	0.00	126,716.64	1,564,456.80	0.00	1,804,087.73
7310	Transfers of Indirect Costs	111,342.42	0.00	0.00	0.00	1,627.67	0.00		112,970.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	111,342.42	0.00	0.00	0.00	1,627.67	0.00	0.00	112,970.09
8980	TOTAL BEFORE OBJECT 8980	224,256.71	0.00	0.00	0.00	128,344.31	1,564,456.80	0.00	1,917,057.82
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								4.53
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,235,737.02	0.00	0.00	0.00	1,243,597.22	8,121,764.86		10,601,099.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	737,875.43	0.00	0.00	0.00	173,559.81	1,604,826.15		2,516,261.39
3000-3999	Employee Benefits	768,316.01	0.00	0.00	0.00	540,780.54	3,789,241.21		5,098,337.76
4000-4999	Books and Supplies	89,648.44	0.00	0.00	0.00	140,582.41	42,466.64		272,697.49
5000-5999	Services and Other Operating Expenditures	4,153,413.16	0.00	0.00	0.00	690,583.69	2,101,025.86		6,945,022.71
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	6,984,990.06	0.00	0.00	0.00	2,789,103.67	15,659,324.72	0.00	25,433,418.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,633,939.10	0.00	0.00	0.00	2,789,103.67	15,659,324.72	0.00	30,067,357.55
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	4,633,939.10	0.00	0.00	0.00	0.00	0.00		4,633,939.10
	TOTAL COSTS	4,633,939.10	0.00	0.00	0.00	2,789,103.67	15,659,324.72	0.00	30,067,357.55
	LOCAL EXPENDITURES (Funds 01, 09, & 82, resources 0000-1999 & 8000-9999)	7,000.00	0.00	0.00	0.00	0.00	0.00		7,000.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	221.59	0.00	0.00	0.00	0.00	0.00		221.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,069.94		4,069.94
4000-4999	Books and Supplies	180,398.91	0.00	0.00	0.00	0.00	1,684.71		182,084.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	187,621.50	0.00	0.00	0.00	0.00	5,754.65	0.00	193,376.15
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
	TOTAL BEFORE OBJECT 8980	187,621.50	0.00	0.00	0.00	0.00	5,754.65	0.00	193,376.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	187,621.50	0.00	0.00	0.00	0.00	5,754.65	0.00	193,376.15
	TOTAL COSTS	187,621.50	0.00	0.00	0.00	0.00	5,754.65	0.00	193,376.15
	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)								20,837,451.58
	TOTAL COSTS								21,030,832.26

* 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)

39 68589 000000
 Report SEMA
 F8ADSXES1X(2024-25)

Lincoln Unified
 San Joaquin County

2023-24 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62, resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)		0.00	0.00
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet			
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		0.00	

San Joaquin County (BD)

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.

Exempt Reduction Under 34 CFR Section 300.204

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

[illegible]

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)

39 68568 0000000
Report SEMA
F8AD5XES1X(2024-25)

SELPA:

San Joaquin County (BD)

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(e)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (P.L. 108-446).

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a),

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction, (line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(e) 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

SELPA: San Joaquin County (BD)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

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 (Test12c/Test12d)

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 FY 2023-2024	Difference (A - B)
31,984,415.37		
1,917,053.29		
30,067,362.08	20,448,523.16	
	0.00	
	20,448,523.16	
	0.00	
	0.00	
30,067,362.08	20,448,523.16	9,618,838.92

Actual FY 2024-25	Comparison Year FY 2023-2024	Difference
31,984,415.37		
1,917,053.29		
30,067,362.08	20,448,523.16	
	0.00	
	20,448,523.16	
	0.00	
	0.00	
30,067,362.08	20,448,523.16	
1,342.00	1,169.00	
22,404.89	17,492.32	4,912.57

SELPA:

San Joaquin County (BD)

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

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 local sources

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.

	FY 2024-25	2023-2024	Difference
a. Expenditures paid from local sources	21,030,832.26	12,209,590.77	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,209,590.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,030,832.26	12,209,590.77	8,821,241.49

Test 4

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

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. Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

	Actual FY 2024-25	Comparison Year SY 2023-2024	Difference
a. Expenditures paid from local sources	21,030,832.26	12,209,590.77	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		12,209,590.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,030,832.26	12,209,590.77	
b. Special education unduplicated pupil count	1,342.00	1,169.00	
c. Per capita local expenditures (Test4a/Test4b)	15,671.26	10,444.47	5,226.79

Amy Clark

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Title

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Email Address

SELPA: San Joaquin County (BD)

Object Code	Description	San Joaquin County Office of Education (BD00)	Banta Unified (BD01)	New Jerusalem Elementary (BD05)	Escalon Unified (BD09)	Lincoln Unified (BD10)	Linden Unified (BD11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Joaquin County (BD)

Object Code	Description	San Joaquin County Office of Education (BD00)	Banta Unified (BD01)	New Jerusalem Elementary (BD05)	Escalon Unified (BD09)	Lincoln Unified (BD10)	Linden Unified (BD11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Feld from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Joaquin County (BD)

Object Code	Description	Manteca Unified (BD13)	Ripon Unified (BD14)	Jefferson Elementary (BD16)	Tracy Joint Unified (BD17)	Lammersville Joint Unified (BD18)	Adjustments*
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 6980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Joaquin County (BD)

Object Code	Description	Manteca Unified (BD13)	Ripon Unified (BD14)	Jefferson Elementary (BD16)	Tracy Joint Unified (BD17)	Lammersville Joint Unified (BD18)	Adjustments*
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

San Joaquin County (BD)

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

SELPA:

San Joaquin County (SD)

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

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

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

39 68569 0000000
 Report SEMB
 F&AD5XES1X(2024-25)

Lincoln Unified
 San Joaquin County

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									
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								1,342.00
1000-1999	Certificated Salaries	1,215,634.00	0.00	0.00	0.00	1,732,139.00	9,262,876.00		12,210,649.00
2000-2999	Classified Salaries	833,000.00	0.00	0.00	0.00	1,330,654.00	2,655,888.00		4,819,542.00
3000-3999	Employee Benefits	769,583.00	0.00	0.00	0.00	1,075,220.00	4,654,915.00		6,499,718.00
4000-4999	Books and Supplies	84,465.00	0.00	0.00	0.00	54,046.00	54,380.00		192,891.00
5000-5999	Services and Other Operating Expenditures	701,678.00	0.00	0.00	0.00	12,400.00	1,524,930.00		2,239,008.00
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	5,000.00	0.00	0.00	0.00	0.00	0.00		5,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,609,360.00	0.00	0.00	0.00	4,204,459.00	18,152,989.00	0.00	25,966,808.00
7310	Transfers of Indirect Costs	119,118.00	0.00	0.00	0.00	1,757.00	0.00		120,875.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	119,118.00	0.00	0.00	0.00	1,757.00	0.00	0.00	120,875.00
	TOTAL COSTS	3,728,478.00	0.00	0.00	0.00	4,206,216.00	18,152,989.00	0.00	26,087,683.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,215,634.00	0.00	0.00	0.00	1,732,139.00	9,253,531.00		12,201,304.00
2000-2999	Classified Salaries	833,000.00	0.00	0.00	0.00	1,171,883.00	1,619,950.00		3,624,833.00
3000-3999	Employee Benefits	769,583.00	0.00	0.00	0.00	976,291.00	4,274,634.00		6,020,508.00
4000-4999	Books and Supplies	84,465.00	0.00	0.00	0.00	54,046.00	54,380.00		192,891.00
5000-5999	Services and Other Operating Expenditures	598,021.00	0.00	0.00	0.00	12,400.00	1,524,930.00		2,135,351.00
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	5,000.00	0.00	0.00	0.00	0.00	0.00		5,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,505,703.00	0.00	0.00	0.00	3,946,759.00	16,727,425.00	0.00	24,179,887.00
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 8960	3,505,703.00	0.00	0.00	0.00	3,946,759.00	16,727,425.00	0.00	24,179,887.00
8960	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								24,179,887.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	7,000.00	0.00	0.00	0.00	0.00	167,534.00		174,534.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	37,387.00		37,387.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,118.00		1,118.00
5000-5999	Services and Other Operating Expenditures	60,000.00	0.00	0.00	0.00	0.00	2,382.00		62,382.00
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	67,000.00	0.00	0.00	0.00	0.00	208,421.00	0.00	275,421.00
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	67,000.00	0.00	0.00	0.00	0.00	208,421.00	0.00	275,421.00
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)								21,261,776.00
	TOTAL COSTS								21,537,197.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,235,737.02	0.00	0.00	0.00	1,243,597.22	8,131,539.42		10,610,873.66
2000-2999	Classified Salaries	737,875.43	0.00	0.00	0.00	267,911.64	2,761,211.23		3,766,998.30
3000-3999	Employee Benefits	768,316.01	0.00	0.00	0.00	573,145.35	4,187,538.37		5,528,998.73
4000-4999	Books and Supplies	89,648.44	0.00	0.00	0.00	140,582.41	42,466.64		272,697.49
5000-5999	Services and Other Operating Expenditures	4,266,327.45	0.00	0.00	0.00	690,583.69	2,101,025.86		7,057,937.00
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	7,097,904.35	0.00	0.00	0.00	2,915,820.31	17,223,781.52	0.00	27,237,506.18
7310	Transfers of Indirect Costs	111,342.42	0.00	0.00	0.00	1,627.67	0.00		112,970.09
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)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,633,938.10	0.00	0.00	0.00	0.00	0.00		4,633,938.10
TOTAL COSTS									
		111,342.42	0.00	0.00	0.00	1,627.67	0.00	0.00	112,970.09
		7,209,246.77	0.00	0.00	0.00	2,917,447.98	17,223,781.52	0.00	27,350,476.27
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	9,774.56		9,774.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	94,351.83	1,156,385.08		1,250,736.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	32,364.81	398,297.16		430,661.97
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	112,914.29	0.00	0.00	0.00	0.00	0.00		112,914.29
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	112,914.29	0.00	0.00	0.00	126,716.64	1,564,456.80	0.00	1,804,087.73
7310	Transfers of Indirect Costs	111,342.42	0.00	0.00	0.00	1,627.67	0.00		112,970.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	111,342.42	0.00	0.00	0.00	1,627.67	0.00	0.00	112,970.09
	TOTAL BEFORE OBJECT 8980	224,256.71	0.00	0.00	0.00	128,344.31	1,564,456.80	0.00	1,917,057.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
TOTAL COSTS									
									4.53
									1,917,053.29

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,235,737.02	0.00	0.00	0.00	1,243,597.22	8,121,764.86		10,601,099.10
2000-2999	Classified Salaries	737,875.43	0.00	0.00	0.00	173,559.81	1,604,826.15		2,516,261.39
3000-3999	Employee Benefits	768,316.01	0.00	0.00	0.00	540,780.54	3,789,241.21		5,098,337.76
4000-4999	Books and Supplies	89,648.44	0.00	0.00	0.00	140,582.41	42,466.64		272,697.49
5000-5999	Services and Other Operating Expenditures	4,153,413.16	0.00	0.00	0.00	690,583.69	2,101,025.86		6,945,022.71
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	6,984,990.06	0.00	0.00	0.00	2,789,103.67	15,659,324.72		25,433,418.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,633,938.10							4,633,938.10
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	6,984,990.06	0.00	0.00	0.00	2,789,103.67	15,659,324.72	0.00	25,433,418.45
	TOTAL COSTS								4.53
									25,433,422.98
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	7,000.00	0.00	0.00	0.00	0.00	0.00		7,000.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	221.59	0.00	0.00	0.00	0.00	0.00		221.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,069.94		4,069.94
5000-5999	Services and Other Operating Expenditures	180,399.91	0.00	0.00	0.00	0.00	1,684.71		182,084.62
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	187,621.50	0.00	0.00	0.00	0.00	5,754.65	0.00	193,376.15
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
	TOTAL BEFORE OBJECT 8980	187,621.50	0.00	0.00	0.00	0.00	5,754.65	0.00	193,376.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4.53

Lincoln Unified
San Joaquin County

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-8)

39 68569 0000000
Report SEMB
F8AD5XES1X(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)								
	TOTAL COSTS								20,837,451.58
									21,030,832.26

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

SELPA: San Joaquin County (BD)

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/subsegyrttrckwrksh.t.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/leamoeexempwrksh.t.xls>.

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA:

San Joaquin County (BD)

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 [PL 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)

Available for MOE reduction, (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

(c)
0.00 (d)

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).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

(e)
0.00 (f)

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

SELPA:

San Joaquin County (BD)

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (L-B-5 Worksheet) FY 2025-26	Actual Expenditures Comparison Year SY 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 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 and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
If the difference in Column C for the Section 3, Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

26,087,683.00		
1,907,796.00		
24,179,887.00	25,433,422.98	
	0.00	
	25,433,422.98	
	0.00	
	0.00	
24,179,887.00	25,433,422.98	(1,253,535.98)

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 and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count

Budgeted Amounts FY 2025-26	Comparison Year SY 2024-2025	Difference
26,087,683.00		
1,907,796.00		
24,179,887.00	25,433,422.98	
	0.00	
	25,433,422.98	
	0.00	
	0.00	
24,179,887.00	25,433,422.98	1,342.00

SELPA:

San Joaquin County (BD)

e. Per capita state and local expenditures (Test2c/Test2d)

18,017.80
18,951.88
(934.08)

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

B. LOCAL EXPENDITURES ONLY METHOD

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

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 local sources

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

Budget FY 2025-26	Comparison Year SY 2024-2025	Difference
21,537,197.00	21,030,832.26	0.00
	21,030,832.26	0.00
	0.00	0.00
21,537,197.00	21,030,832.26	506,364.74

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

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 local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

If the difference in Column C for the Section 3, Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Budget FY 2025-26	Comparison Year FY 2024-2025	Difference
21,537,197.00	21,030,832.26	0.00
	21,030,832.26	0.00
	0.00	0.00
21,537,197.00	21,030,832.26	0.00
1,342.00	1,342.00	
16,048.58	15,671.26	377.32

Amy Clark

Contact Name

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Telephone Number

aclark@ljud.net

SELPA:	San Joaquin County (BD)	Title	Email Address
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SELPA: San Joaquin County (BD)

Object Code	Description	San Joaquin County Office of Education (BD00)	Banta Unified (BD01)	New Jerusalem Elementary (BD05)	Escalon Unified (BD09)	Lincoln Unified (BD10)	Linden Unified (BD11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Joaquin County (BD)

Object Code	Description	San Joaquin County Office of Education (BD00)	Banta Unified (BD01)	New Jerusalem Elementary (BD05)	Escalon Unified (BD09)	Lincoln Unified (BD10)	Linden Unified (BD11)
1000-1998	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Joaquin County (BD)

Object Code	Description	Manteca Unified (BD13)	Ripon Unified (BD14)	Jefferson Elementary (BD16)	Tracy Joint Unified (BD17)	Lambersville Joint Unified (BD18)	Adjustments*
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Joaquin County (BD)

Object Code	Description	Manteca Unified (BD13)	Ripon Unified (BD14)	Jefferson Elementary (BD16)	Tracy Joint Unified (BD17)	Lammersville Joint Unified (BD18)	Adjustments*
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPPLICATED PUPIL COUNT							

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

SELPA:

San Joaquin County (BD)

Object Code	Description	Total
TOTAL BUDGET - All Sources		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL COSTS	0.00
BUDGET - State and Local Sources		
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 6980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00
BUDGET - Local Sources		

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

39 68563 0000000
Report SEMB
F8AD5XES1X(2024-25)

Lincoln Unified
San Joaquin County

SELPA: San Joaquin County (BD)

SELPA:

Object Code	Description	Total
1000-1999	Certificated Salaries	0.00
2000-2999	Classified Salaries	0.00
3000-3999	Employee Benefits	0.00
4000-4999	Books and Supplies	0.00
5000-5999	Services and Other Operating Expenditures	0.00
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)	0.00
7130	State Special Schools	0.00
7430-7439	Debt Service	0.00
	Total Direct Costs	0.00
	Transfers of Indirect Costs	0.00
7310	Transfers of Indirect Costs - Interfund	0.00
7350	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
UNDUPLICATED PUPIL COUNT		0.00

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

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

Lincoln Unified

San Joaquin 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)

WWC - 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	8150	8500	(\$20,372.18)
Explanation: Prior Year Adjustment			
09	0000	3600	(\$1,090.00)
Explanation: Prior Year Adjustment			

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	8150	6200	(\$20,372.18)
Explanation: Prior Year Adjustment			
09	9010	4300	(\$3,399.09)
Explanation: Prior Year Adjustment			

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

Passed

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

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

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

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

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

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) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OPEB.9664	\$12,374,277.00	\$12,374,277.00
DEBT.GOV.CAP.LEASES.9667	\$851,757.00	\$851,757.00

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

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

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

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

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

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

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

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

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%. **Passed**

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. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

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. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

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

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

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

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

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>