



2024-25
UNAUDITED ACTUALS
STATE FINANCIAL REPORT

BOARD APPROVED SEPTEMBER 17, 2025

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Date: September 10, 2025

To: Members, Board of Education
Jill Baker, Superintendent

From: Yumi Takahashi, Chief Business and Financial Officer
Margaret Lam, Executive Director, Fiscal Services

Subject: 2024-25 Unaudited Actuals

The Unaudited Actuals Report represents the District's final financial statement for fiscal year 2024–25. In accordance with Education Code Section 42100, the governing board of each school district is required to approve the Unaudited Actuals Report for the preceding fiscal year in September.

Highlights of the Unaudited Actuals Financial Report

Highlights will focus on the General Fund, the District's main operating fund. The General Fund, specifically the Unrestricted General Fund, covers the cost of the District's most basic and critical operations.

Revenues:

Revenues for the Unrestricted General Fund totaled \$882.2 million, \$7.1 million higher than projected in June. The increase is primarily attributable to interest income and other local sources, which exceeded projections by \$5.1 million. State transportation and lottery revenues combined for another \$1.4 million above projections.

Restricted revenues totaled \$312.1 million, an increase of \$32.9 million over June projections. The majority of this increase is due to higher state revenues, including an increase in the Golden Pathway program of \$14.6 million, which was recognized in 2024–25 rather than 2025–26, and an \$8.3 million increase in Expanded Learning Opportunities Program (ELO-P) entitlement. Local revenues also rose by \$4 million, primarily due to higher Medi-Cal reimbursements.

Expenditures and Contributions:

Expenditures for the unrestricted general fund totaled \$742.9 million, exceeding the June projection by \$2.5 million. This variance is primarily due to a lower than anticipated indirect cost recovery from restricted programs. The District annually

recovers costs in supporting restricted programs. As indirect cost recovery is treated as a negative expense, lower indirect cost recovery in this instance has resulted in higher expenses recorded for the unrestricted general fund.

Restricted general fund expenditures totaled \$499.2 million, which is \$29 million below projections. The decrease is attributable to lower spending in several restricted programs such as ELO-P and Routine Maintenance. Funds from these programs will be carried over for use in these programs in succeeding years.

Contributions from the unrestricted general fund to restricted programs totaled \$170.6 million, a decrease of \$3.0 million from June. This is a result of lower contributions to the Special Education program of \$1.0 million and Routine Maintenance of \$2.0 million.

Unrestricted Ending Balances:

The unrestricted general fund ending balance for 2024–25 is \$378.9 million, which is \$7.7 million higher than projected in June. Expenditures and contributions exceeded revenues by \$46.4 million, which signifies the first year of District deficit spending in over a decade.

With continuing enrollment loss and higher projected costs, deficit spending is projected to accelerate in coming years. There is also great uncertainty related to federal revenues that support programs for the District’s most vulnerable students. In light of this financial reality, the District will need to take meaningful steps towards fiscal stabilization in the near term. Staff has implemented spending restrictions and will be recommending significant budget balancing strategies to the Board of Education for 2026-27.

Next Steps

If approved, the Unaudited Actuals report will be filed with the Los Angeles County Office of Education and provided to the District's external auditors. The audit of the 2024-25 financial reports will be completed in the fall and presented to the Board by January 2026.

The First Interim Financial Report, which will contain a review of year-to-date revenues and expenditures for 2025-26 as well as an updated multi-year forecast, will be presented to the Board in December 2025.

Please do not hesitate to contact us should you have any questions.

cc: Senior Team

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: Jill Baker

Title: Superintendent

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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G = General Ledger Data; S = Supplemental Data

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

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	831,684,374.00	0.00	831,684,374.00	827,425,991.00	0.00	827,425,991.00	-0.5%
2) Federal Revenue		8100-8299	0.00	83,151,363.76	83,151,363.76	0.00	69,710,630.00	69,710,630.00	-16.2%
3) Other State Revenue		8300-8599	19,230,402.38	207,083,058.25	226,313,460.63	18,287,420.00	235,837,342.00	254,124,762.00	12.3%
4) Other Local Revenue		8600-8799	31,319,956.83	21,908,870.70	53,228,827.53	27,425,106.00	13,892,466.00	41,317,572.00	-22.4%
5) TOTAL, REVENUES			882,234,733.21	312,143,292.71	1,194,378,025.92	873,138,517.00	319,440,438.00	1,192,578,955.00	-0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	355,823,812.35	136,274,750.07	492,098,562.42	358,305,240.00	142,972,863.00	501,278,103.00	1.9%
2) Classified Salaries		2000-2999	103,375,941.56	38,453,960.71	141,829,902.27	104,218,742.00	41,083,539.00	145,302,281.00	2.4%
3) Employee Benefits		3000-3999	215,753,247.23	131,806,434.02	347,559,681.25	221,497,435.00	127,831,549.00	349,328,984.00	0.5%
4) Books and Supplies		4000-4999	8,935,193.07	41,975,109.82	50,910,302.89	13,183,841.00	68,867,007.00	82,050,848.00	61.2%
5) Services and Other Operating Expenditures		5000-5999	75,924,797.46	127,819,034.38	203,743,831.84	87,273,231.00	160,201,215.00	247,474,446.00	21.5%
6) Capital Outlay		6000-6999	1,593,093.60	5,329,151.25	6,922,244.85	1,062,000.00	283,000.00	1,345,000.00	-80.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	359,068.00	743,826.39	1,102,894.39	409,261.00	450,000.00	859,261.00	-22.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,848,543.91)	16,822,913.98	(2,025,629.93)	(20,248,407.00)	18,173,015.00	(2,075,392.00)	2.5%
9) TOTAL, EXPENDITURES			742,916,609.36	499,225,180.62	1,242,141,789.98	765,701,343.00	559,862,188.00	1,325,563,531.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			139,318,123.85	(187,081,887.91)	(47,763,764.06)	107,437,174.00	(240,421,750.00)	(132,984,576.00)	178.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	14,000,000.00	0.00	14,000,000.00	New
b) Transfers Out		7600-7629	15,200,000.00	0.00	15,200,000.00	15,500,000.00	0.00	15,500,000.00	2.0%
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	(170,585,961.64)	170,585,961.64	0.00	(207,323,206.00)	207,323,206.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,785,961.64)	170,585,961.64	(15,200,000.00)	(208,823,206.00)	207,323,206.00	(1,500,000.00)	-90.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,467,837.79)	(16,495,926.27)	(62,963,764.06)	(101,386,032.00)	(33,098,544.00)	(134,484,576.00)	113.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	425,384,824.88	167,164,210.93	592,549,035.81	378,916,987.09	150,668,284.66	529,585,271.75	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			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)			425,384,824.88	167,164,210.93	592,549,035.81	378,916,987.09	150,668,284.66	529,585,271.75	-10.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,384,824.88	167,164,210.93	592,549,035.81	378,916,987.09	150,668,284.66	529,585,271.75	-10.6%
2) Ending Balance, June 30 (E + F1e)			378,916,987.09	150,668,284.66	529,585,271.75	277,530,955.09	117,569,740.66	395,100,695.75	-25.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		346,700.00	0.00	346,700.00	0.00	0.00	0.00	-100.0%
Stores	9712		727,150.48	0.00	727,150.48	0.00	0.00	0.00	-100.0%
Prepaid Items	9713		1,255,445.77	0.00	1,255,445.77	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	150,668,284.66	150,668,284.66	0.00	117,569,740.66	117,569,740.66	-22.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		376,587,690.84	0.00	376,587,690.84	277,530,955.09	0.00	277,530,955.09	-26.3%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		457,032,125.77	152,648,211.05	609,680,336.82				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		346,700.00	0.00	346,700.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		7,306,767.78	4,675,952.85	11,982,720.63				
4) Due from Grantor Government	9290		2,167,680.57	38,294,231.55	40,461,912.12				
5) Due from Other Funds	9310		128,595.01	0.00	128,595.01				
6) Stores	9320		727,150.48	0.00	727,150.48				
7) Prepaid Expenditures	9330		1,255,445.77	0.00	1,255,445.77				
8) Other Current Assets	9340		22,205.89	0.00	22,205.89				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			468,986,671.27	195,618,395.45	664,605,066.72				
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	90,069,684.18	28,046,933.15	118,116,617.33				
2) Due to Grantor Governments		9590	0.00	172,207.04	172,207.04				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	16,730,970.60	16,730,970.60				
6) TOTAL, LIABILITIES			90,069,684.18	44,950,110.79	135,019,794.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			378,916,987.09	150,668,284.66	529,585,271.75				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	399,076,394.79	0.00	399,076,394.79	502,798,874.00	0.00	502,798,874.00	26.0%
Education Protection Account State Aid - Current Year		8012	215,135,548.00	0.00	215,135,548.00	121,253,919.00	0.00	121,253,919.00	-43.6%
State Aid - Prior Years		8019	536,310.00	0.00	536,310.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	399,756.97	0.00	399,756.97	407,643.00	0.00	407,643.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,598,617.74	0.00	1,598,617.74	1,244,615.00	0.00	1,244,615.00	-22.1%
County & District Taxes									
Secured Roll Taxes		8041	109,167,152.50	0.00	109,167,152.50	104,284,529.00	0.00	104,284,529.00	-4.5%
Unsecured Roll Taxes		8042	1,235,622.35	0.00	1,235,622.35	1,402,823.00	0.00	1,402,823.00	13.5%
Prior Years' Taxes		8043	3,413,280.49	0.00	3,413,280.49	3,120,195.00	0.00	3,120,195.00	-8.6%
Supplemental Taxes		8044	3,167,402.76	0.00	3,167,402.76	3,878,241.00	0.00	3,878,241.00	22.4%
Education Revenue Augmentation Fund (ERAF)		8045	59,646,935.44	0.00	59,646,935.44	54,949,195.00	0.00	54,949,195.00	-7.9%

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General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	39,437,320.21	0.00	39,437,320.21	35,215,309.00	0.00	35,215,309.00	-10.7%
Penalties and Interest from Delinquent Taxes		8048	77,364.86	0.00	77,364.86	22,928.00	0.00	22,928.00	-70.4%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	47,473.78	0.00	47,473.78	45,000.00	0.00	45,000.00	-5.2%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(23,736.89)	0.00	(23,736.89)	(18,203.00)	0.00	(18,203.00)	-23.3%
Subtotal, LCFF Sources			832,915,443.00	0.00	832,915,443.00	828,605,068.00	0.00	828,605,068.00	-0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,231,069.00)	0.00	(1,231,069.00)	(1,179,077.00)	0.00	(1,179,077.00)	-4.2%
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			831,684,374.00	0.00	831,684,374.00	827,425,991.00	0.00	827,425,991.00	-0.5%
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	14,310,728.00	14,310,728.00	0.00	14,310,728.00	14,310,728.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,297,820.74	1,297,820.74	0.00	1,356,078.00	1,356,078.00	4.5%
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	319,253.79	319,253.79	0.00	228,399.00	228,399.00	-28.5%
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		26,401,138.76	26,401,138.76		42,437,363.00	42,437,363.00	60.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,320,477.34	2,320,477.34		3,878,815.00	3,878,815.00	67.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		2,010,178.21	2,010,178.21		2,462,288.00	2,462,288.00	22.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,946,397.91	2,946,397.91		3,046,236.00	3,046,236.00	3.4%
Career and Technical Education	3500-3599	8290		776,914.60	776,914.60		814,733.00	814,733.00	4.9%
All Other Federal Revenue	All Other	8290	0.00	32,768,454.41	32,768,454.41	0.00	1,175,990.00	1,175,990.00	-96.4%
TOTAL, FEDERAL REVENUE			0.00	83,151,363.76	83,151,363.76	0.00	69,710,630.00	69,710,630.00	-16.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		57,964,885.00	57,964,885.00		58,546,324.00	58,546,324.00	1.0%
Prior Years	6500	8319		31,194.00	31,194.00		0.00	0.00	-100.0%
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	2,921,268.00	0.00	2,921,268.00	2,854,110.00	0.00	2,854,110.00	-2.3%
Lottery - Unrestricted and Instructional Materials		8560	11,876,669.38	4,390,534.76	16,267,204.14	10,747,761.00	4,614,222.00	15,361,983.00	-5.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		39,624,670.00	39,624,670.00		54,120,613.00	54,120,613.00	36.6%
After School Education and Safety (ASES)	6010	8590		15,391,637.10	15,391,637.10		12,271,124.00	12,271,124.00	-20.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		686.23	686.23		0.00	0.00	-100.0%
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		4,672,080.46	4,672,080.46		3,977,797.00	3,977,797.00	-14.9%
Arts and Music in Schools (Prop 28)	6770	8590		9,902,479.00	9,902,479.00		12,784,895.00	12,784,895.00	29.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		1,102,607.99	1,102,607.99		750,000.00	750,000.00	-32.0%
All Other State Revenue	All Other	8590	4,432,465.00	74,002,283.71	78,434,748.71	4,685,549.00	88,772,367.00	93,457,916.00	19.2%
TOTAL, OTHER STATE REVENUE			19,230,402.38	207,083,058.25	226,313,460.63	18,287,420.00	235,837,342.00	254,124,762.00	12.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	19,420.50	0.00	19,420.50	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	2,811,196.32	68,593.00	2,879,789.32	2,564,553.00	150,000.00	2,714,553.00	-5.7%
Interest		8660	21,329,714.03	5,283.32	21,334,997.35	19,800,000.00	0.00	19,800,000.00	-7.2%
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	23,736.89	0.00	23,736.89	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,135,889.09	21,834,994.38	28,970,883.47	5,060,553.00	13,742,466.00	18,803,019.00	-35.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,319,956.83	21,908,870.70	53,228,827.53	27,425,106.00	13,892,466.00	41,317,572.00	-22.4%
TOTAL, REVENUES			882,234,733.21	312,143,292.71	1,194,378,025.92	873,138,517.00	319,440,438.00	1,192,578,955.00	-0.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	280,784,734.35	93,571,122.20	374,355,856.55	278,429,468.00	93,626,607.00	372,056,075.00	-0.6%
Certificated Pupil Support Salaries		1200	27,470,023.15	17,510,585.48	44,980,608.63	28,393,405.00	26,142,963.00	54,536,368.00	21.2%
Certificated Supervisors' and Administrators' Salaries		1300	33,612,968.21	8,619,801.96	42,232,770.17	33,616,533.00	9,145,569.00	42,762,102.00	1.3%
Other Certificated Salaries		1900	13,956,086.64	16,573,240.43	30,529,327.07	17,865,834.00	14,057,724.00	31,923,558.00	4.6%
TOTAL, CERTIFICATED SALARIES			355,823,812.35	136,274,750.07	492,098,562.42	358,305,240.00	142,972,863.00	501,278,103.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,818,433.36	9,807,678.46	25,626,111.82	13,228,026.00	11,725,385.00	24,953,411.00	-2.6%
Classified Support Salaries		2200	32,862,958.00	14,298,589.41	47,161,547.41	34,020,350.00	14,966,453.00	48,986,803.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	25,992,764.81	6,762,560.70	32,755,325.51	27,054,739.00	6,584,912.00	33,639,651.00	2.7%
Clerical, Technical and Office Salaries		2400	24,072,052.02	2,919,618.19	26,991,670.21	25,391,491.00	3,603,399.00	28,994,890.00	7.4%
Other Classified Salaries		2900	4,629,733.37	4,665,513.95	9,295,247.32	4,524,136.00	4,203,390.00	8,727,526.00	-6.1%
TOTAL, CLASSIFIED SALARIES			103,375,941.56	38,453,960.71	141,829,902.27	104,218,742.00	41,083,539.00	145,302,281.00	2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	66,813,523.36	72,587,523.67	139,401,047.03	68,321,699.00	66,903,193.00	135,224,892.00	-3.0%
PERS		3201-3202	22,286,603.90	10,680,657.92	32,967,261.82	26,064,317.00	9,224,815.00	35,289,132.00	7.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	11,782,240.87	5,117,851.36	16,900,092.23	12,902,190.00	4,798,909.00	17,701,099.00	4.7%
Unemployment Insurance		3401-3402	94,798,309.24	35,166,466.74	129,964,775.98	93,076,348.00	37,972,615.00	131,048,963.00	0.8%
Workers' Compensation		3501-3502	251,111.42	72,125.56	323,236.98	232,502.00	89,220.00	321,722.00	-0.5%
OPEB, Allocated		3601-3602	9,037,346.88	3,677,120.53	12,714,467.41	9,261,969.00	3,567,986.00	12,829,955.00	0.9%
OPEB, Active Employees		3701-3702	992,335.66	406,181.96	1,398,517.62	971,364.00	449,204.00	1,420,568.00	1.6%
Other Employee Benefits		3751-3752	9,786,775.90	4,098,506.28	13,885,282.18	10,662,046.00	4,825,607.00	15,487,653.00	11.5%
TOTAL, EMPLOYEE BENEFITS		3901-3902	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			215,753,247.23	131,806,434.02	347,559,681.25	221,497,435.00	127,831,549.00	349,328,984.00	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,532.45	11,615,056.01	11,633,588.46	0.00	15,999,942.00	15,999,942.00	37.5%
Books and Other Reference Materials		4200	109,751.37	630,224.54	739,975.91	20,490.00	426,000.00	446,490.00	-39.7%
Materials and Supplies		4300	7,990,222.68	21,356,006.69	29,346,229.37	12,465,551.00	45,738,270.00	58,203,821.00	98.3%
Noncapitalized Equipment		4400	796,008.83	5,203,626.83	5,999,635.66	697,800.00	4,624,060.00	5,321,860.00	-11.3%
Food		4700	20,677.74	3,170,195.75	3,190,873.49	0.00	2,078,735.00	2,078,735.00	-34.9%
TOTAL, BOOKS AND SUPPLIES			8,935,193.07	41,975,109.82	50,910,302.89	13,183,841.00	68,867,007.00	82,050,848.00	61.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	369,640.18	8,513,870.31	8,883,510.49	450,000.00	8,700,000.00	9,150,000.00	3.0%
Travel and Conferences		5200	795,443.25	919,013.70	1,714,456.95	1,162,054.00	931,440.00	2,093,494.00	22.1%
Dues and Memberships		5300	154,343.60	26,389.08	180,732.68	166,679.00	4,500.00	171,179.00	-5.3%
Insurance		5400 - 5450	0.00	137.90	137.90	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	15,998,892.04	101.44	15,998,993.48	17,849,700.00	0.00	17,849,700.00	11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,940,982.22	6,395,361.68	10,336,343.90	4,560,864.00	6,291,154.00	10,852,018.00	5.0%
Transfers of Direct Costs		5710	(11,925.99)	11,925.99	0.00	74,467.00	(74,467.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(585,122.55)	(525,939.45)	(1,111,062.00)	(744,904.00)	(57,500.00)	(802,404.00)	-27.8%
Professional/Consulting Services and Operating Expenditures		5800	53,795,260.98	112,416,904.84	166,212,165.82	60,899,385.00	144,345,688.00	205,245,073.00	23.5%
Communications		5900	1,467,283.73	61,268.89	1,528,552.62	2,854,986.00	60,400.00	2,915,386.00	90.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,924,797.46	127,819,034.38	203,743,831.84	87,273,231.00	160,201,215.00	247,474,446.00	21.5%
CAPITAL OUTLAY									
Land		6100	794,805.45	4,659,007.09	5,453,812.54	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,207.28	367,682.00	394,889.28	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	256,253.87	302,462.16	558,716.03	122,000.00	83,000.00	205,000.00	-63.3%
Equipment Replacement		6500	514,827.00	0.00	514,827.00	940,000.00	200,000.00	1,140,000.00	121.4%
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			1,593,093.60	5,329,151.25	6,922,244.85	1,062,000.00	283,000.00	1,345,000.00	-80.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,423.00	0.00	7,423.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	351,645.00	743,826.39	1,095,471.39	409,261.00	450,000.00	859,261.00	-21.6%
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)			359,068.00	743,826.39	1,102,894.39	409,261.00	450,000.00	859,261.00	-22.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(16,822,913.98)	16,822,913.98	0.00	(18,259,587.00)	18,173,015.00	(86,572.00)	New
Transfers of Indirect Costs - Interfund		7350	(2,025,629.93)	0.00	(2,025,629.93)	(1,988,820.00)	0.00	(1,988,820.00)	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,848,543.91)	16,822,913.98	(2,025,629.93)	(20,248,407.00)	18,173,015.00	(2,075,392.00)	2.5%
TOTAL, EXPENDITURES			742,916,609.36	499,225,180.62	1,242,141,789.98	765,701,343.00	559,862,188.00	1,325,563,531.00	6.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	14,000,000.00	0.00	14,000,000.00	New
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	14,000,000.00	0.00	14,000,000.00	New
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	15,200,000.00	0.00	15,200,000.00	15,500,000.00	0.00	15,500,000.00	2.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,200,000.00	0.00	15,200,000.00	15,500,000.00	0.00	15,500,000.00	2.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(170,585,961.64)	170,585,961.64	0.00	(207,323,206.00)	207,323,206.00	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			(170,585,961.64)	170,585,961.64	0.00	(207,323,206.00)	207,323,206.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(185,785,961.64)	170,585,961.64	(15,200,000.00)	(208,823,206.00)	207,323,206.00	(1,500,000.00)	-90.1%

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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	10,204,959.46	0.00	-200.0%
5) TOTAL, REVENUES			10,204,959.46	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,167,375.74	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	6,581,999.72	0.00	-400.0%
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			9,749,375.46	0.00	-600.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			455,584.00	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)			455,584.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,692,670.62	8,148,254.62	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,692,670.62	8,148,254.62	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,692,670.62	8,148,254.62	5.9%
2) Ending Balance, June 30 (E + F1e)			8,148,254.62	8,148,254.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	625.00	0.00	-100.0%
Stores		9712	14,324.05	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	1,051,908.12	0.00	-100.0%
b) Restricted		9740	7,081,397.45	8,148,254.62	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,139,557.59		
c) in Revolving Cash Account		9130	625.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	52,948.28		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,847.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,324.05		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	998,985.94		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,284,288.74		
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	136,034.12		
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			136,034.12		
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)			8,148,254.62		
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	174,841.27	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Local Revenue		8699	10,030,118.19	0.00	-100.0%
TOTAL, REVENUES			10,204,959.46	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,039,549.28	0.00	-100.0%
Noncapitalized Equipment		4400	127,826.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,167,375.74	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	92,810.49	0.00	-100.0%
Insurance		5400-5450	5,069.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,758.17	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,446,362.06	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,581,999.72	0.00	-400.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,749,375.46	0.00	-600.0%
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%
(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	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	527,839.00	527,839.00	0.0%
3) Other State Revenue		8300-8599	1,614,999.00	1,925,713.00	19.2%
4) Other Local Revenue		8600-8799	83,251.25	65,000.00	-21.9%
5) TOTAL, REVENUES			2,226,089.25	2,518,552.00	13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,261,091.40	1,279,020.00	1.4%
2) Classified Salaries		2000-2999	150,110.61	149,186.00	-0.6%
3) Employee Benefits		3000-3999	655,298.69	663,905.00	1.3%
4) Books and Supplies		4000-4999	50,994.72	290,888.00	470.4%
5) Services and Other Operating Expenditures		5000-5999	62,256.14	62,300.00	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,732.69	73,253.00	13.2%
9) TOTAL, EXPENDITURES			2,244,484.25	2,518,552.00	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,395.00)	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)			(18,395.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,458.18	381,063.18	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,458.18	381,063.18	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,458.18	381,063.18	-4.6%
2) Ending Balance, June 30 (E + F1e)			381,063.18	381,063.18	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	297,811.93	297,811.93	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	83,251.25	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	83,251.25	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	322,552.01		
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	5,010.40		
4) Due from Grantor Government		9290	163,559.00		
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			491,121.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,575.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	105,482.61		
6) TOTAL, LIABILITIES			110,058.23		
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)			381,063.18		
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	527,839.00	527,839.00	0.0%
TOTAL, FEDERAL REVENUE			527,839.00	527,839.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,482,987.00	1,815,620.00	22.4%
All Other State Revenue	All Other	8590	132,012.00	110,093.00	-16.6%
TOTAL, OTHER STATE REVENUE			1,614,999.00	1,925,713.00	19.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,251.25	15,000.00	-22.1%
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	64,000.00	50,000.00	-21.9%

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			83,251.25	65,000.00	-21.9%
TOTAL, REVENUES			2,226,089.25	2,518,552.00	13.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,094,461.42	1,109,133.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	166,629.98	169,887.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,261,091.40	1,279,020.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	24,100.51	25,000.00	3.7%
Classified Support Salaries		2200	25,090.82	25,000.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	79,926.55	78,862.00	-1.3%
Clerical, Technical and Office Salaries		2400	20,697.10	20,324.00	-1.8%
Other Classified Salaries		2900	295.63	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			150,110.61	149,186.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	361,122.34	344,291.00	-4.7%
PERS		3201-3202	22,867.31	35,308.00	54.4%
OASDI/Medicare/Alternative		3301-3302	28,114.85	29,959.00	6.6%
Health and Welfare Benefits		3401-3402	191,344.49	199,652.00	4.3%
Unemployment Insurance		3501-3502	705.48	714.00	1.2%
Workers' Compensation		3601-3602	28,223.94	28,565.00	1.2%
OPEB, Allocated		3701-3702	3,104.62	3,001.00	-3.3%
OPEB, Active Employees		3751-3752	19,815.66	22,415.00	13.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			655,298.69	663,905.00	1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	3,876.00	New
Materials and Supplies		4300	50,994.72	287,012.00	462.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,994.72	290,888.00	470.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	381.62	1,200.00	214.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,130.00	29,000.00	44.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,960.78	20,000.00	151.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,414.28	5,000.00	107.1%
Professional/Consulting Services and Operating Expenditures		5800	31,304.75	6,000.00	-80.8%
Communications		5900	64.71	1,100.00	1,599.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,256.14	62,300.00	0.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	64,732.69	73,253.00	13.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,732.69	73,253.00	13.2%
TOTAL, EXPENDITURES			2,244,484.25	2,518,552.00	12.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	33,956,772.48	37,140,465.00	9.4%
3) Other State Revenue		8300-8599	18,938,147.84	16,138,817.00	-14.8%
4) Other Local Revenue		8600-8799	2,524,334.09	1,403,380.00	-44.4%
5) TOTAL, REVENUES			55,419,254.41	54,682,662.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	18,829,266.45	21,261,040.00	12.9%
2) Classified Salaries		2000-2999	7,420,910.35	7,115,211.00	-4.1%
3) Employee Benefits		3000-3999	16,204,063.63	17,602,982.00	8.6%
4) Books and Supplies		4000-4999	2,949,225.49	4,613,808.00	56.4%
5) Services and Other Operating Expenditures		5000-5999	5,415,461.15	2,146,993.00	-60.4%
6) Capital Outlay		6000-6999	154,446.79	25,678.00	-83.4%
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	1,954,318.20	1,906,950.00	-2.4%
9) TOTAL, EXPENDITURES			52,927,692.06	54,672,662.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,491,562.35	10,000.00	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,491,562.35	10,000.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,705,719.82	19,197,282.17	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,705,719.82	19,197,282.17	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,705,719.82	19,197,282.17	14.9%
2) Ending Balance, June 30 (E + F1e)			19,197,282.17	19,207,282.17	0.1%
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	19,197,282.17	19,207,282.17	0.1%
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	19,674,254.92		
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	249,747.35		
4) Due from Grantor Government		9290	6,007,257.91		
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			25,931,260.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,181,751.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	666.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,551,559.54		
6) TOTAL, LIABILITIES			6,733,978.01		
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)			19,197,282.17		
FEDERAL REVENUE					
Child Nutrition Programs		8220	536,905.52	460,000.00	-14.3%
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	33,419,866.96	36,680,465.00	9.8%
TOTAL, FEDERAL REVENUE			33,956,772.48	37,140,465.00	9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	25,291.01	20,000.00	-20.9%
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	14,855,937.08	11,616,620.00	-21.8%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,056,919.75	4,502,197.00	11.0%
TOTAL, OTHER STATE REVENUE			18,938,147.84	16,138,817.00	-14.8%
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	884,183.32	200,000.00	-77.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	28,142.75	150,000.00	433.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,180,881.45	1,018,000.00	-13.8%
Other Local Revenue					
All Other Local Revenue		8699	431,126.57	35,380.00	-91.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,524,334.09	1,403,380.00	-44.4%
TOTAL, REVENUES			55,419,254.41	54,682,662.00	-1.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	15,918,720.07	18,033,231.00	13.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,387,856.28	2,454,046.00	2.8%
Other Certificated Salaries		1900	522,690.10	773,763.00	48.0%
TOTAL, CERTIFICATED SALARIES			18,829,266.45	21,261,040.00	12.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,335,312.79	3,347,376.00	0.4%
Classified Support Salaries		2200	2,097,745.00	2,024,444.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	564,447.91	421,500.00	-25.3%
Clerical, Technical and Office Salaries		2400	1,423,404.65	1,321,891.00	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,420,910.35	7,115,211.00	-4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,995,356.63	5,468,125.00	9.5%
PERS		3201-3202	1,656,429.62	1,752,141.00	5.8%
OASDI/Medicare/Alternative		3301-3302	777,216.21	804,303.00	3.5%
Health and Welfare Benefits		3401-3402	7,353,581.59	7,936,406.00	7.9%
Unemployment Insurance		3501-3502	13,131.56	13,852.00	5.5%
Workers' Compensation		3601-3602	526,799.14	554,109.00	5.2%
OPEB, Allocated		3701-3702	57,947.80	58,157.00	0.4%
OPEB, Active Employees		3751-3752	823,601.08	1,015,889.00	23.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,204,063.63	17,602,982.00	8.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	141,664.14	7,000.00	-95.1%
Materials and Supplies		4300	1,661,963.88	3,908,808.00	135.2%
Noncapitalized Equipment		4400	182,883.87	5,000.00	-97.3%
Food		4700	962,713.60	693,000.00	-28.0%
TOTAL, BOOKS AND SUPPLIES			2,949,225.49	4,613,808.00	56.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	66,217.01	50,795.00	-23.3%
Dues and Memberships		5300	9,359.00	11,500.00	22.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	192,398.09	206,305.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	367,587.51	288,480.00	-21.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	286,862.86	88,404.00	-69.2%
Professional/Consulting Services and Operating Expenditures		5800	4,399,389.07	1,405,492.00	-68.1%
Communications		5900	93,647.61	96,017.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,415,461.15	2,146,993.00	-60.4%
CAPITAL OUTLAY					
Land		6100	154,446.79	0.00	-100.0%
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	25,678.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			154,446.79	25,678.00	-83.4%
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	1,954,318.20	1,906,950.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,954,318.20	1,906,950.00	-2.4%
TOTAL, EXPENDITURES			52,927,692.06	54,672,662.00	3.3%
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	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	33,840,837.80	32,507,313.00	-3.9%
3) Other State Revenue		8300-8599	16,492,099.61	16,367,868.00	-0.8%
4) Other Local Revenue		8600-8799	5,981,713.48	5,224,747.00	-12.7%
5) TOTAL, REVENUES			56,314,650.89	54,099,928.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,562,205.19	16,699,025.00	7.3%
3) Employee Benefits		3000-3999	8,965,761.01	9,680,008.00	8.0%
4) Books and Supplies		4000-4999	18,834,531.31	20,665,971.00	9.7%
5) Services and Other Operating Expenditures		5000-5999	2,110,499.12	2,938,250.00	39.2%
6) Capital Outlay		6000-6999	5,044,574.65	3,150,000.00	-37.6%
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	6,579.04	8,617.00	31.0%
9) TOTAL, EXPENDITURES			50,524,150.32	53,141,871.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,790,500.57	958,057.00	-83.5%
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)			5,790,500.57	958,057.00	-83.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,702,576.48	53,493,077.05	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,702,576.48	53,493,077.05	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,702,576.48	53,493,077.05	12.1%
2) Ending Balance, June 30 (E + F1e)			53,493,077.05	54,451,134.05	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	2,037,371.11	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	51,455,155.94	55,336,571.49	7.5%
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	(885,437.44)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,905,515.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,808,724.84		
c) in Revolving Cash Account		9130	550.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	420,885.74		
4) Due from Grantor Government		9290	11,422,501.04		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,037,371.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			55,595,548.70		
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	2,102,471.65		
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			2,102,471.65		
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)			53,493,077.05		
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,261,002.00	32,507,313.00	7.4%
Donated Food Commodities		8221	3,579,835.80	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			33,840,837.80	32,507,313.00	-3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,175,935.53	15,806,488.00	-2.3%
All Other State Revenue		8590	316,164.08	561,380.00	77.6%
TOTAL, OTHER STATE REVENUE			16,492,099.61	16,367,868.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	891.79	0.00	-100.0%
Food Service Sales		8634	4,774,150.83	4,060,884.00	-14.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,193,240.67	1,150,291.00	-3.6%
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	13,430.19	13,572.00	1.1%
TOTAL, OTHER LOCAL REVENUE			5,981,713.48	5,224,747.00	-12.7%
TOTAL, REVENUES			56,314,650.89	54,099,928.00	-3.9%
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	7,955,467.05	8,615,190.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	6,354,981.83	6,638,493.00	4.5%
Clerical, Technical and Office Salaries		2400	1,013,599.03	1,216,739.00	20.0%
Other Classified Salaries		2900	238,157.28	228,603.00	-4.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			15,562,205.19	16,699,025.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,253,670.16	3,528,014.00	8.4%
OASDI/Medicare/Alternative		3301-3302	1,129,471.82	1,258,389.00	11.4%
Health and Welfare Benefits		3401-3402	3,694,528.13	3,893,371.00	5.4%
Unemployment Insurance		3501-3502	7,656.68	8,250.00	7.7%
Workers' Compensation		3601-3602	315,261.83	333,977.00	5.9%
OPEB, Allocated		3701-3702	34,673.74	35,062.00	1.1%
OPEB, Active Employees		3751-3752	530,498.65	622,945.00	17.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,965,761.01	9,680,008.00	8.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,007,466.86	2,401,260.00	19.6%
Noncapitalized Equipment		4400	602,620.08	188,500.00	-68.7%
Food		4700	16,224,444.37	18,076,211.00	11.4%
TOTAL, BOOKS AND SUPPLIES			18,834,531.31	20,665,971.00	9.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,278.54	13,050.00	27.0%
Dues and Memberships		5300	2,032.00	1,500.00	-26.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	441,353.20	645,000.00	46.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,780.24	650,000.00	317.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	452,741.63	555,000.00	22.6%
Professional/Consulting Services and Operating Expenditures		5800	1,024,397.99	1,031,000.00	0.6%
Communications		5900	23,915.52	42,700.00	78.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,110,499.12	2,938,250.00	39.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	3,786,825.95	1,875,000.00	-50.5%
Equipment		6400	111,817.79	175,000.00	56.5%
Equipment Replacement		6500	1,145,930.91	1,100,000.00	-4.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,044,574.65	3,150,000.00	-37.6%
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	6,579.04	8,617.00	31.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,579.04	8,617.00	31.0%
TOTAL, EXPENDITURES			50,524,150.32	53,141,871.00	5.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,016,063.72	2,000,000.00	-0.8%
5) TOTAL, REVENUES			2,016,063.72	2,000,000.00	-0.8%
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)			2,016,063.72	2,000,000.00	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	14,000,000.00	366.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(14,000,000.00)	366.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(983,936.28)	(12,000,000.00)	1,119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,726,056.84	51,742,120.56	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,726,056.84	51,742,120.56	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,726,056.84	51,742,120.56	-1.9%
2) Ending Balance, June 30 (E + F1e)			51,742,120.56	39,742,120.56	-23.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	51,742,120.56	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	39,742,120.56	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,250,513.42		
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	491,607.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,742,120.56		
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)			51,742,120.56		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,016,063.72	2,000,000.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,016,063.72	2,000,000.00	-0.8%
TOTAL, REVENUES			2,016,063.72	2,000,000.00	-0.8%
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	14,000,000.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	14,000,000.00	366.7%
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 Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(14,000,000.00)	366.7%

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	13,697,465.05	0.00	-100.0%
5) TOTAL, REVENUES			13,697,465.05	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,761,001.98	1,986,013.00	12.8%
3) Employee Benefits		3000-3999	1,090,601.21	1,255,756.00	15.1%
4) Books and Supplies		4000-4999	1,344,575.09	1,025,000.00	-23.8%
5) Services and Other Operating Expenditures		5000-5999	9,501,688.52	31,000,000.00	226.3%
6) Capital Outlay		6000-6999	232,901,670.61	369,554,481.00	58.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			246,599,537.41	404,821,250.00	64.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(232,902,072.36)	(404,821,250.00)	73.8%
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	604,570,000.00	New
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	604,570,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(232,902,072.36)	199,748,750.00	-185.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	504,307,783.38	271,405,711.02	-46.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			504,307,783.38	271,405,711.02	-46.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			504,307,783.38	271,405,711.02	-46.2%
2) Ending Balance, June 30 (E + F1e)			271,405,711.02	471,154,461.02	73.6%
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	1,203,180.27	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	270,202,530.75	471,154,461.02	74.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	337,225,095.87		
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		
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	3,397,683.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,203,180.27		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			341,825,959.65		
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	70,414,385.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,862.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			70,420,248.63		
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)			271,405,711.02		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,697,425.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,697,465.05	0.00	-100.0%
TOTAL, REVENUES			13,697,465.05	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,963.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,235,850.94	1,470,249.00	19.0%
Clerical, Technical and Office Salaries		2400	521,187.20	515,764.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,761,001.98	1,986,013.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	473,312.59	544,164.00	15.0%
OASDI/Medicare/Alternative		3301-3302	130,391.64	151,930.00	16.5%
Health and Welfare Benefits		3401-3402	408,579.80	468,346.00	14.6%
Unemployment Insurance		3501-3502	880.35	996.00	13.1%
Workers' Compensation		3601-3602	35,220.17	39,726.00	12.8%
OPEB, Allocated		3701-3702	3,874.23	4,168.00	7.6%
OPEB, Active Employees		3751-3752	38,342.43	46,426.00	21.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,090,601.21	1,255,756.00	15.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	293,862.44	1,025,000.00	248.8%
Noncapitalized Equipment		4400	1,050,712.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,344,575.09	1,025,000.00	-23.8%
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	2,699,416.03	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,044.72	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	93,562.03	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,645,665.74	31,000,000.00	366.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,501,688.52	31,000,000.00	226.3%
CAPITAL OUTLAY					
Land		6100	3,540,302.56	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	229,316,842.71	369,554,481.00	61.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	44,525.34	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			232,901,670.61	369,554,481.00	58.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			246,599,537.41	404,821,250.00	64.2%
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 Sale of Bonds		8951	0.00	604,570,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	604,570,000.00	New
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	604,570,000.00	New

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	3,026,077.39	5,100,000.00	68.5%
5) TOTAL, REVENUES			3,026,077.39	5,100,000.00	68.5%
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	314,616.43	587,500.00	86.7%
6) Capital Outlay		6000-6999	5,000,000.00	3,000,000.00	-40.0%
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			5,314,616.43	3,587,500.00	-32.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,288,539.04)	1,512,500.00	-166.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,288,539.04)	1,512,500.00	-166.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,890,168.88	601,629.84	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,890,168.88	601,629.84	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,890,168.88	601,629.84	-79.2%
2) Ending Balance, June 30 (E + F1e)			601,629.84	2,114,129.84	251.4%
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	601,629.84	2,114,129.84	251.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	576,288.89		
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	65,460.44		
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			641,749.33		
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	39,736.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	383.20		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			40,119.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			601,629.84		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,105.49	210,000.00	39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,875,971.90	4,890,000.00	70.0%
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			3,026,077.39	5,100,000.00	68.5%
TOTAL, REVENUES			3,026,077.39	5,100,000.00	68.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	90,792.42	153,000.00	68.5%
Professional/Consulting Services and Operating Expenditures		5800	223,824.01	434,500.00	94.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			314,616.43	587,500.00	86.7%
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	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,314,616.43	3,587,500.00	-32.5%
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	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	17,786,160.50	7,945,877.00	-55.3%
4) Other Local Revenue		8600-8799	202,228.74	0.00	-100.0%
5) TOTAL, REVENUES			17,988,389.24	7,945,877.00	-55.8%
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	17,984,949.32	7,945,877.00	-55.8%
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			17,984,949.32	7,945,877.00	-55.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,439.92	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)			3,439.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,439.92	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,439.92	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,439.92	New
2) Ending Balance, June 30 (E + F1e)			3,439.92	3,439.92	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	3,439.92	3,439.92	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	(1,707.52)		
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		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,147.44		
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			3,439.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			3,439.92		
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	17,786,160.50	7,945,877.00	-55.3%
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			17,786,160.50	7,945,877.00	-55.3%
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	202,228.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,228.74	0.00	-100.0%
TOTAL, REVENUES			17,988,389.24	7,945,877.00	-55.8%
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	17,984,949.32	7,945,877.00	-55.8%
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			17,984,949.32	7,945,877.00	-55.8%
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			17,984,949.32	7,945,877.00	-55.8%
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	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	16,649,106.48	13,500,000.00	-18.9%
5) TOTAL, REVENUES			16,649,106.48	13,500,000.00	-18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,499,115.49	5,000,000.00	100.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,499,115.49	5,000,000.00	100.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,149,990.99	8,500,000.00	-39.9%
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	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)			14,149,990.99	8,500,000.00	-39.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,264,404.54	89,414,395.53	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,264,404.54	89,414,395.53	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,264,404.54	89,414,395.53	18.8%
2) Ending Balance, June 30 (E + F1e)			89,414,395.53	97,914,395.53	9.5%
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	89,414,395.53	97,914,395.53	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	89,016,860.45		
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	683,415.21		
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			89,700,275.66		
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	285,880.13		
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			285,880.13		
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)			89,414,395.53		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	13,821,695.82	12,000,000.00	-13.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,827,410.66	1,500,000.00	-46.9%
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			16,649,106.48	13,500,000.00	-18.9%
TOTAL, REVENUES			16,649,106.48	13,500,000.00	-18.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	2,499,115.49	5,000,000.00	100.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,499,115.49	5,000,000.00	100.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,499,115.49	5,000,000.00	100.1%
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					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	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	873,446.00	0.00	-100.0%
3) Other State Revenue		8300-8599	602,313.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	161,842,939.00	0.00	-100.0%
5) TOTAL, REVENUES			163,318,698.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	171,734,571.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			171,734,571.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,415,873.00)	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)			(8,415,873.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,069,066.00	144,653,193.00	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,069,066.00	144,653,193.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,069,066.00	144,653,193.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			144,653,193.00	144,653,193.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144,653,193.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	144,653,193.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	144,653,193.00		
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		
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			144,653,193.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			144,653,193.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	873,446.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			873,446.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	602,313.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			602,313.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	145,718,816.00	0.00	-100.0%
Unsecured Roll		8612	8,671,793.00	0.00	-100.0%
Prior Years' Taxes		8613	741,925.00	0.00	-100.0%
Supplemental Taxes		8614	3,107,298.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	447,518.00	0.00	-100.0%
Interest		8660	3,143,995.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,594.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,842,939.00	0.00	-100.0%
TOTAL, REVENUES			163,318,698.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	106,791,241.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	64,943,330.00	0.00	-100.0%
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)			171,734,571.00	0.00	-100.0%
TOTAL, EXPENDITURES			171,734,571.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

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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	91,915,516.27	91,295,000.00	-0.7%
5) TOTAL, REVENUES			91,915,516.27	91,295,000.00	-0.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,395.69	180,565.00	-3.1%
3) Employee Benefits		3000-3999	109,082.92	112,059.00	2.7%
4) Books and Supplies		4000-4999	100,098.39	135,000.00	34.9%
5) Services and Other Operating Expenses		5000-5999	111,316,887.59	106,530,030.00	-4.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			111,712,464.59	106,957,654.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,796,948.32)	(15,662,654.00)	-20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,200,000.00	15,500,000.00	-14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,200,000.00	15,500,000.00	-14.8%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,596,948.32)	(162,654.00)	-89.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,516,672.71	42,919,724.39	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,516,672.71	42,919,724.39	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,516,672.71	42,919,724.39	-3.6%
2) Ending Net Position, June 30 (E + F1e)			42,919,724.39	42,757,070.39	-0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	42,919,724.39	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	42,757,070.39	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	98,876,189.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	756,226.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			100,632,416.82		
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	26,065,051.43		
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	31,647,641.00		
7) TOTAL, LIABILITIES			57,712,692.43		
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)			42,919,724.39		
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	2,337,831.70	1,810,000.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	89,477,800.08	89,385,000.00	-0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	99,884.49	100,000.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,915,516.27	91,295,000.00	-0.7%
TOTAL, REVENUES			91,915,516.27	91,295,000.00	-0.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	99,309.06	93,478.00	-5.9%
Clerical, Technical and Office Salaries		2400	87,086.63	87,087.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			186,395.69	180,565.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,279.78	49,475.00	2.5%
OASDI/Medicare/Alternative		3301-3302	14,259.33	13,813.00	-3.1%
Health and Welfare Benefits		3401-3402	37,309.06	39,127.00	4.9%
Unemployment Insurance		3501-3502	93.22	91.00	-2.4%
Workers' Compensation		3601-3602	3,727.85	3,612.00	-3.1%
OPEB, Allocated		3701-3702	410.15	379.00	-7.6%
OPEB, Active Employees		3751-3752	5,003.53	5,562.00	11.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,082.92	112,059.00	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,123.09	105,000.00	23.4%
Noncapitalized Equipment		4400	14,975.30	30,000.00	100.3%
TOTAL, BOOKS AND SUPPLIES			100,098.39	135,000.00	34.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30.28	0.00	-100.0%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	17,683,525.44	14,438,808.00	-18.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	184,421.89	300,000.00	62.7%
Transfers of Direct Costs - Interfund		5750	184,688.78	1,000.00	-99.5%
Professional/Consulting Services and					
Operating Expenditures		5800	93,261,754.17	91,785,122.00	-1.6%
Communications		5900	2,467.03	5,000.00	102.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			111,316,887.59	106,530,030.00	-4.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			111,712,464.59	106,957,654.00	-4.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,200,000.00	15,500,000.00	-14.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,200,000.00	15,500,000.00	-14.8%
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)			18,200,000.00	15,500,000.00	-14.8%

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
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 (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	11,024,752.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,015.20		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			11,037,767.85		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	10,916,085.50		
2) Due to Other Funds		9610	121,682.35		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			11,037,767.85		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

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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)	57,535.23	57,340.83	60,558.91	56,271.00	56,271.00	58,897.00
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)	57,535.23	57,340.83	60,558.91	56,271.00	56,271.00	58,897.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	57,535.23	57,340.83	60,558.91	56,271.00	56,271.00	58,897.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	550,815,135.32		550,815,135.32	268,820,035.82	204,272,823.59	615,362,347.55
Total capital assets not being depreciated	664,737,685.83	0.00	664,737,685.83	268,820,035.82	204,272,823.59	729,284,898.06
Capital assets being depreciated:						
Land Improvements	73,977,021.74		73,977,021.74	29,152,402.74		103,129,424.48
Buildings	1,897,777,384.93		1,897,777,384.93	182,145,628.10		2,079,923,013.03
Equipment	78,392,413.82		78,392,413.82	2,375,817.07	4,698,303.60	76,069,927.29
Total capital assets being depreciated	2,050,146,820.49	0.00	2,050,146,820.49	213,673,847.91	4,698,303.60	2,259,122,364.80
Accumulated Depreciation for:						
Land Improvements	(35,096,564.93)		(35,096,564.93)	(3,296,389.03)		(38,392,953.96)
Buildings	(564,655,019.06)		(564,655,019.06)	(36,101,457.17)		(600,756,476.23)
Equipment	(70,076,296.12)		(70,076,296.12)	(2,347,407.93)	(3,905,177.96)	(68,518,526.09)
Total accumulated depreciation	(669,827,880.11)	0.00	(669,827,880.11)	(41,745,254.13)	(3,905,177.96)	(707,667,956.28)
Total capital assets being depreciated, net excluding lease and subscription assets	1,380,318,940.38	0.00	1,380,318,940.38	171,928,593.78	793,125.64	1,551,454,408.52
Lease Assets	3,119,524.00		3,119,524.00			3,119,524.00
Accumulated amortization for lease assets	(2,277,859.50)		(2,277,859.50)			(2,277,859.50)
Total lease assets, net	841,664.50	0.00	841,664.50	0.00	0.00	841,664.50
Subscription Assets	3,140,468.00		3,140,468.00			3,140,468.00
Accumulated amortization for subscription assets	(1,636,257.60)		(1,636,257.60)			(1,636,257.60)
Total subscription assets, net	1,504,210.40	0.00	1,504,210.40	0.00	0.00	1,504,210.40
Governmental activity capital assets, net	2,047,402,501.11	0.00	2,047,402,501.11	440,748,629.60	205,065,949.23	2,283,085,181.48
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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**FY 2024-2025
Federal Grant Awards**

	Title I	Title I	Title I	Title I	ESSER III	ESSER III Summer Grant Program	Special Ed	Special Ed	Special Ed
	84.01	84.011	84.011	84.011	84.425	84.425	84.027A	84.027A	84.173A
	3010	3060	3061	3110	3213	3228	3310	3311	3315
	8290	8285	8285	8285	8290	8290	8181	8181	8182
	Part A, Basic Grants	Migrant Ed Regular Ed	Migrant Ed Summer Program	Migrant Ed Even Start (MEES)	Elem & Sec Sch Emergency Relief IIIFund (ESSER III)	21st CCLC: ESSER III-Summer Prgm	Local Asst. Entitlement	Local Asst Priv Sch	Federal Preschool Grant
AWARD	3010	3060	3061	3110	3213	3228	3310	3311	3315
1 Prior Year Carryover	9,852,184.80	0.00	0.00	0.00	27,392,060.94	3,448,700.94	0.00	0.00	0.00
2a Current Year Award	30,189,819.00	279,465.00	36,154.00	11,637.00	0.00	0.00	14,112,675.80	198,052.20	309,334.00
2b Transferability (ESSA)									
2c Other Adjustments		0.00	0.00	0.00					
2d Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	30,189,819.00	279,465.00	36,154.00	11,637.00	0.00	0.00	14,112,675.80	198,052.20	309,334.00
3 Required Matching Funds/Other									
4 Total Available Award (sum lines 1,2d, & 3)	40,042,003.80	279,465.00	36,154.00	11,637.00	27,392,060.94	3,448,700.94	14,112,675.80	198,052.20	309,334.00
REVENUES									
5 Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Cash Received in Current Year	33,207,476.80	214,800.74	0.00	0.00	27,392,060.94	3,448,700.94	2,068,814.05	0.00	0.00
7 Contributed Matching Funds							0.00		
8 Total Available (sum lines 5, 6, & 7)	33,207,476.80	214,800.74	0.00	0.00	27,392,060.94	3,448,700.94	2,068,814.05	0.00	0.00
EXPENDITURES									
9 Donor-Authorized Expenditures	26,401,138.76	271,617.26	36,150.34	11,486.19	27,392,060.94	3,448,700.94	14,112,675.80	198,052.20	309,334.00
10 Non-Donor-Authorized Expenditures						0.00	8,463,965.09	145,652.89	4,880,502.93
11 Total Expenditures (line 9 & 10)	26,401,138.76	271,617.26	36,150.34	11,486.19	27,392,060.94	3,448,700.94	22,576,640.89	343,705.09	5,189,836.93
12 Amounts Included in line 6 above									
13 Calculation of Unearned Revenue	6,806,338.04	(56,816.52)	(36,150.34)	(11,486.19)	(0.00)	0.00	(12,043,861.75)	(198,052.20)	(309,334.00)
13a Unearned Revenue	6,806,338.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13b Accounts Payable									
13c Accounts Receivable	0.00	56,816.52	36,150.34	11,486.19	0.00	0.00	12,043,861.75	198,052.20	309,334.00
14 Unused Grant Award Calculation	13,640,865.04	7,847.74	3.66	150.81	(0.00)	0.00	0.00	0.00	0.00
15 If Carryover is allowed, enter line 14 amount here	13,640,865.04	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00
16 Reconciliation of Revenue	26,401,138.76	271,617.26	36,150.34	11,486.19	27,392,060.94	3,448,700.94	14,112,675.80	198,052.20	309,334.00

**FY 2024-2025
Federal Grant Awards**

Special Ed	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Special Ed D.O.R.	Carl D. Perkins	Perkins - ROP	Title II	21st Century
84.027A	84.173A	84.181	84.027A	84.126A	84.126A	84.048A	84.048A	84.367	84.287
3327	3345	3385	3395	3410	34100	3550	3555	4035	4124
8182	8182	8182	8182	8290	8290	8290	8290	8290	8290
Mental Health Svcs	Preschool Staff Dev	Part C, Early Educ Program	Alternative Dispute Reso.	Workability II	TPP Students	Career & Tech Educ	Postsecondary & Adult Prog	Teacher Quality NCLB	Community Learning Centers

AWARD		3327	3345	3385	3395	3410-715/716	3410-115	3550	3555	4035	4124
1	Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	119,788.00	0.00	1,178,729.62	0.00
2a	Current Year Award	748,222.00	3,488.00	264,596.00	15,157.00	624,259.00	486,000.24	755,286.00	4,318.00	2,723,980.00	254,500.00
2b	Transferability (ESSA)										
2c	Other Adjustments										
2d	Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	748,222.00	3,488.00	264,596.00	15,157.00	624,259.00	486,000.24	755,286.00	4,318.00	2,723,980.00	254,500.00
3	Required Matching Funds/Other										
4	Total Available Award (sum lines 1,2d, & 3)	748,222.00	3,488.00	264,596.00	15,157.00	624,259.00	486,000.24	875,074.00	4,318.00	3,902,709.62	254,500.00
REVENUES											
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	820,252.62	0.00
6	Cash Received in Current Year	0.00	0.00	0.00	0.00	415,009.99	272,023.92	567,063.09	3,560.72	1,576,207.00	229,050.00
7	Contributed Matching Funds										
8	Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	415,009.99	272,023.92	567,063.09	3,560.72	2,396,459.62	229,050.00
EXPENDITURES											
9	Donor-Authorized Expenditures	748,222.00	0.00	225,107.74	15,157.00	567,376.40	486,000.24	772,596.60	4,318.00	2,320,477.34	237,218.28
10	Non-Donor-Authorized Expenditures	894,787.26	0.00	0.00	50,840.00				0.00		
11	Total Expenditures (line 9 & 10)	1,643,009.26	0.00	225,107.74	65,997.00	567,376.40	486,000.24	772,596.60	4,318.00	2,320,477.34	237,218.28
12	Amounts Included in line 6 above										
13	Calculation of Unearned Revenue	(748,222.00)	0.00	(225,107.74)	(15,157.00)	(152,366.41)	(213,976.32)	(205,533.51)	(757.28)	75,982.28	(8,168.28)
13a	Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,982.28	0.00
13b	Accounts Payable										
13c	Accounts Receivable	748,222.00	0.00	225,107.74	15,157.00	152,366.41	213,976.32	205,533.51	757.28	0.00	8,168.28
14	Unused Grant Award Calculation	0.00	3,488.00	39,488.26	0.00	56,882.60	0.00	102,477.40	0.00	1,582,232.28	17,281.72
15	If Carryover is allowed, enter line 14 amount here	0.00	3,488.00	0.00	0.00	0.00	0.00	102,477.40	0.00	1,582,232.28	17,281.72
16	Reconciliation of Revenue	748,222.00	0.00	225,107.74	15,157.00	567,376.40	486,000.24	772,596.60	4,318.00	2,320,477.34	237,218.28

FY 2024-2025
Federal Grant Awards

	Title IV, Part A, Student Support & Academic Enrichment Grants	Title III Limited Engl Proficient	Indian Education Formula Grant EONA	Educ for Homeless Children & Youth EHY	American Rescue Plan-Homeless Children and Youth ARP HCY II	Military SCI-JROTC Military SCI-JROTC	We Can Work We Can Work	TOTAL FEDERAL GRANT
	84.424	84.365	84.06	84.196A	84.425	12.000	84.126A	
	4127	4203	4510	5630	5634	5829	5846	
	8290	8290	8290	8290	8290	8290	8290	
AWARD	4127	4203	4510	5630	5634	5829-653/654/657	5846	
1 Prior Year Carryover	808,590.24	2,109,253.36	833.71	18,461.74	231,761.97	0.00	0.00	45,160,365.32
2a Current Year Award	2,398,095.00	1,451,279.00	7,554.00	254,059.60	0.00	279,115.25	304,177.00	55,711,223.09
2b Transferability (ESSA)								0.00
2c Other Adjustments						64,346.30	0.00	64,346.30
2d Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,398,095.00	1,451,279.00	7,554.00	254,059.60	0.00	343,461.55	304,177.00	55,775,569.39
3 Required Matching Funds/Other								0.00
4 Total Available Award (sum lines 1,2d, & 3)	3,206,685.24	3,560,532.36	8,387.71	272,521.34	231,761.97	343,461.55	304,177.00	100,935,934.71
REVENUES								0.00
5 Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	820,252.62
6 Cash Received in Current Year	2,458,767.24	2,008,685.36	6,697.18	127,030.00	231,761.97	282,481.06	207,598.54	74,717,789.54
7 Contributed Matching Funds								0.00
8 Total Available (sum lines 5, 6, & 7)	2,458,767.24	2,008,685.36	6,697.18	127,030.00	231,761.97	282,481.06	207,598.54	75,538,042.16
EXPENDITURES								0.00
9 Donor-Authorized Expenditures	2,436,658.29	2,010,178.21	8,387.71	272,521.34	231,761.97	343,461.55	290,704.66	83,151,363.76
10 Non-Donor-Authorized Expenditures						497,322.94		14,933,071.11
11 Total Expenditures (line 9 & 10)	2,436,658.29	2,010,178.21	8,387.71	272,521.34	231,761.97	840,784.49	290,704.66	98,084,434.87
12 Amounts Included in line 6 above								0.00
13 Calculation of Unearned Revenue	22,108.95	(1,492.85)	(1,690.53)	(145,491.34)	0.00	(60,980.49)	(83,106.12)	(7,613,321.60)
13a Unearned Revenue	22,108.95	0.00	0.00	0.00	0.00	0.00	0.00	6,904,429.27
13b Accounts Payable								0.00
13c Accounts Receivable	0.00	1,492.85	1,690.53	145,491.34	0.00	60,980.49	83,106.12	14,517,750.87
14 Unused Grant Award Calculation	770,026.95	1,550,354.15	0.00	0.00	0.00	0.00	13,472.34	17,784,570.95
15 If Carryover is allowed, enter line 14 amount here	770,026.95	1,550,354.15	0.00	0.00	0.00	0.00	0.00	17,666,725.54
16 Reconciliation of Revenue	2,436,658.29	2,010,178.21	8,387.71	272,521.34	231,761.97	343,461.55	290,704.66	83,151,363.76

		Fund 11	Fund 11	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Total Federal Grant Funds 11 & 12
		Adult Ed	Adult Ed	CDC Federal General Child Care	CDC Federal Alternative Payment	Early Head Start Training & Tech Asst	HS Early	HS Services Basic	Head Start Training & Tech Asst	Head Start Training & Tech Asst	
FY 2024-2025 Federal Grant Awards Funds 11 & 12		84.002A	84.002A	93.575 / 93.596	93.596	93.600	93.600	93.600	93.600		
		3905	3913	5025	5164	5210	5220	5230	5240	5250	
		8290	8290	8290	8290	8290	8290	8290	8290	8290	
		ABE, ESL	ASE, GED	CCTR 5025-704 F12	CCTR CCDF Mandatory F12	Early HS T&TA F12	Early HS F12	HS Basic F12	HS T&TA F12		
AWARD		3905	3913	5025-704	CCTR - CCDF	5210	5220	5230	5240	5250	
1	Prior Year Carryover	0.00	0.00	0.00	0.00	266.21	51,113.62	129,689.91	1,087.57	4,558,334.82	4,740,492.13
2a	Current Year Award	205,234.00	322,605.00	3,695,794.00	505,447.00	171,455.00	10,977,113.00	20,236,272.00	544,251.00	0.00	36,658,171.00
2b	Transferability (ESSA)										0.00
2c	Other Adjustments										0.00
2d	Adj Curr Yr Award(sum lines 2a, 2b, & 2c)	205,234.00	322,605.00	3,695,794.00	505,447.00	171,455.00	10,977,113.00	20,236,272.00	544,251.00	0.00	36,658,171.00
3	Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Available Award(sum lines 1,2d, & 3)	205,234.00	322,605.00	3,695,794.00	505,447.00	171,721.21	11,028,226.62	20,365,961.91	545,338.57	4,558,334.82	41,398,663.13
REVENUES											0.00
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	143,194.00	221,086.00	2,063,338.00	282,248.00	149,189.96	8,042,044.96	16,149,372.08	142,917.61	4,224,205.69	31,417,596.30
7	Contributed Matching Funds			0.00	0.00						0.00
8	Total Available (sum lines 5, 6, & 7)	143,194.00	221,086.00	2,063,338.00	282,248.00	149,189.96	8,042,044.96	16,149,372.08	142,917.61	4,224,205.69	31,417,596.30
EXPENDITURES											0.00
9	Donor-Authorized Expenditures	205,234.00	322,605.00	750,391.67	0.00	171,721.21	9,133,358.78	18,559,948.84	163,576.12	4,558,334.34	33,865,169.96
10	Non-Donor-Authorized Expenditures							0.00			0.00
11	Total Expenditures (line 9 & 10)	205,234.00	322,605.00	750,391.67	0.00	171,721.21	9,133,358.78	18,559,948.84	163,576.12	4,558,334.34	33,865,169.96
12	Amounts Included in line 6 abovefor Prior Year Adjustments										0.00
13											
	Calculation of Unearned Revenue or A/P & A/I	(62,040.00)	(101,519.00)	1,312,946.33	282,248.00	(22,531.25)	(1,091,313.82)	(2,410,576.76)	(20,658.51)	(334,128.65)	(2,447,573.66)
13a	Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13b	Accounts Payable			1,312,946.33	282,248.00						1,595,194.33
13c	Accounts Receivable	62,040.00	101,519.00	0.00	0.00	22,531.25	1,091,313.82	2,410,576.76	20,658.51	334,128.65	4,042,767.99
14	Unused Grant Award Calculation (line 4 minus	0.00	0.00	2,945,402.33	505,447.00	0.00	1,894,867.83	1,806,013.07	381,762.45	0.48	7,533,493.16
15	If Carryover is allowed, enter line 14 amount h	0.00	0.00	0.00	0.00	0.00	1,894,867.83	1,806,013.07	381,762.45	0.00	4,082,643.35
16	Reconciliation of Revenue (line 5 plus line 6 m	205,234.00	322,605.00	750,391.67	0.00	171,721.21	9,133,358.78	18,559,948.84	163,576.12	4,558,334.34	33,865,169.96

	FY 2024-2025	Head Start Child	CCFP Cash in Lieu	Child Care and	AB 185 - ARPA	2nd Round of	Child Nutrition:	Total Federal	
	Federal Entitlements	10.558	10.558	93.575	93.575	93.575	93.575	10.558	
	Funds 11 & 12	5320	5340	5059	5160	5162	5163	5460	
		8220	8220	8290	8290	8290	8290	8220	
		HS Nutr F12	CCFP F12	ARPA STIPENDS FF	Child Care and	AB 185 - ARPA	2nd Round of	CACFP COVID-19	
	AWARD	5320	5340	5059	5160	5162	5163	5460	
1	Prior Year Restricted Ending Bal	144,852.91	205,163.41	222,049.80	0.00	346,838.00	1,614,851.00	0.00	2,533,755.12
2a	Current Year Award	520,666.82	16,238.70	0.00	0.00	0.00	82,536.00	0.00	619,441.52
2b	Other Adjustments			0.00	0.00	0.00	0.00	0.00	0.00
2c	Adj Curr Yr Award(sum lines 2a & 2b)	520,666.82	16,238.70	0.00	0.00	0.00	82,536.00	0.00	619,441.52
3	Req. Matching Funds/Other						0.00		0.00
4	Total Available Award(sum lines 1,2c, & 3)	665,519.73	221,402.11	222,049.80	0.00	346,838.00	1,697,387.00	0.00	3,153,196.64
	REVENUES						0.00		0.00
5	Cash Received in Current Yr	428,932.37	13,338.90	0.00	0.00	0.00	82,536.00	0.00	524,807.27
6	Amounts Inc. in line 5 for Pr Yr Adj.						0.00		0.00
7a	Accounts Receivable(line 2c minus lines 5 & 6)	91,734.45	2,899.80	0.00	0.00	0.00	0.00	0.00	94,634.25
7b	Non-Current Accounts Receivable						0.00		0.00
7c	Current Accounts Receivable(line 7a minus lin	91,734.45	2,899.80	0.00	0.00	0.00	0.00	0.00	94,634.25
8	Contributed Matching Funds						0.00		0.00
9	Total Available(sum lines 5, 7c, & 8)	520,666.82	16,238.70	0.00	0.00	0.00	82,536.00	0.00	619,441.52
	EXPENDITURES						0.00		0.00
10	Donor-Authorized Expn	512,759.59	0.00	222,049.80	0.00	0.00	0.00	0.00	734,809.39
11	Non-Donor-Authorized Expn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Expenditures(line 10 plus line 11)	512,759.59	0.00	222,049.80	0.00	0.00	0.00	0.00	734,809.39
	RESTRICTED ENDING BALANCE						0.00		0.00
13	Current Year	152,760.14	221,402.11	0.00	0.00	346,838.00	1,697,387.00	0.00	2,418,387.25

	FY 2024-2025	Expanded Learning Opportunities Program	Educator Effectiveness	State Lottery- Prop 20	Golden Pathways	Special Ed	Special Ed	Special Ed	Special Ed	Arts, Music, and Instructional materials	Arts & Music in Schools
	State Entitlements	2600	6266	6300	6383	6500	65000	6546	6547	6762	6770
		8590	8590	8560	8590	8311	8319	8590	8590	8590	8590
					Golden State Pathways Program	AB:602	PY Adjustments	Mental Health Related Services	Intervention Preschool Grant	and Instructional Materials	Arts & Music in Schools
	AWARDS	2600	6266	6300	6383	6500	6500	6546	6547	6762	6770
1a	Prior Year Restricted Ending Bal	10,495,413.49	14,177,884.00	16,188,432.77	0.00	0.00	0.00	0.00	1,799,064.50	38,402,740.77	2,076,444.80
2a	Current Yr Award	39,624,670.00	0.00	4,390,534.76	14,647,651.00	57,964,885.00	31,194.00	4,793,511.00	3,210,541.00	0.00	9,902,479.00
2b	Other Adjustments			0.00						0.00	
2c	Adj Curr Yr Award(sum lines 2a through 2b)	39,624,670.00	0.00	4,390,534.76	14,647,651.00	57,964,885.00	31,194.00	4,793,511.00	3,210,541.00	0.00	9,902,479.00
3	Req. Matching Funds/Other										
4	Total Available Award(sum lines 1c, 2c, & 3)	50,120,083.49	14,177,884.00	20,578,967.53	14,647,651.00	57,964,885.00	31,194.00	4,793,511.00	5,009,605.50	38,402,740.77	11,978,923.80
	REVENUES										
5	Cash Received in Current Year	28,483,795.00	0.00	3,292,852.50	12,450,502.00	53,752,176.00	24,956.00	4,412,650.00	2,907,139.00	0.00	9,007,889.00
6	Amounts Included in line 5 for Prior										
7a	Accounts Receivable(line 2c minus lines 5 & 6)	11,140,875.00	0.00	1,097,682.26	2,197,149.00	4,212,709.00	6,238.00	380,861.00	303,402.00	0.00	894,590.00
7b	Non-Current Accounts Receivable						0.00				
7c	Current Accounts Receivable(line 7a minus 7b)	11,140,875.00	0.00	1,097,682.26	2,197,149.00	4,212,709.00	6,238.00	380,861.00	303,402.00	0.00	894,590.00
8	Contributed Matching Funds										
9	Total Available(sum lines 5, 7c, & 8)	39,624,670.00	0.00	4,390,534.76	14,647,651.00	57,964,885.00	31,194.00	4,793,511.00	3,210,541.00	0.00	9,902,479.00
	EXPENDITURES										
10	Donor-Authorized Expn	34,578,855.18	5,128,872.53	0.00	25,039.03	57,964,885.00	31,194.00	4,793,511.00	3,011,886.10	1,154,958.28	9,101,642.90
11	Non-Donor-Authorized Expn					114,086,435.30		6,186,332.23	0.00	0.00	0.00
12	Total Expenditures(line 10 plus line 11)	34,578,855.18	5,128,872.53	0.00	25,039.03	172,051,320.30	31,194.00	10,979,843.23	3,011,886.10	1,154,958.28	9,101,642.90
	RESTRICTED ENDING BAL										
13	Current Year(line 4 minus line 10)	15,541,228.31	9,049,011.47	20,578,967.53	14,622,611.97	0.00	0.00	0.00	1,997,719.40	37,247,782.49	2,877,280.90

	FY 2024-2025	College and Career Access Pathways	SB 117 COVID-19	LCFF Equity Multiplier	A-G Completion Improvement Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	Literacy Screenings	Total State Entitlements
	State Entitlements	7339	7388	7399	7412	7413	7435	7816	7828	
		8590	8590	8590	8590	8590	8590	8590	8590	
		College and Career Access Pathways	SB 117 COVID-19	LCFF Equity Mult	Completion Improvement Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency	Ethnic Studies Block Grant	Literacy Screenings	
	AWARDS	7339	7388	7399	7412	7413	7435	7816	7828	
1a	Prior Year Restricted Ending Bal	1,543,564.48	347,888.58	2,054,695.00	3,958,597.00	1,484,061.00	67,813,978.42	579,335.00	0.00	160,922,099.81
2a	Current Yr Award	700,000.00	0.00	742,790.00	0.00	0.00	0.00	0.00	276,650.00	136,284,905.76
2b	Other Adjustments						0.00		0.00	0.00
2c	Adj Curr Yr Award(sum lines 2a through 2b)	700,000.00	0.00	742,790.00	0.00	0.00	0.00	0.00	276,650.00	136,284,905.76
3	Req. Matching Funds/Other									0.00
4	Total Available Award(sum lines 1c, 2c, & 3)	2,243,564.48	347,888.58	2,797,485.00	3,958,597.00	1,484,061.00	67,813,978.42	579,335.00	276,650.00	297,207,005.57
	REVENUES									0.00
5	Cash Received in Current Year	630,000.00	0.00	594,232.00	0.00	0.00	0.00	0.00	276,650.00	115,832,841.50
6	Amounts Included in line 5 for Prior									0.00
7a	Accounts Receivable(line 2c minus lines 5 & 6)	70,000.00	0.00	148,558.00	0.00	0.00	0.00	0.00	0.00	20,452,064.26
7b	Non-Current Accounts Receivable									0.00
7c	Current Accounts Receivable(line 7a minus 7b)	70,000.00	0.00	148,558.00	0.00	0.00	0.00	0.00	0.00	20,452,064.26
8	Contributed Matching Funds									0.00
9	Total Available(sum lines 5, 7c, & 8)	700,000.00	0.00	742,790.00	0.00	0.00	0.00	0.00	276,650.00	136,284,905.76
	EXPENDITURES									0.00
10	Donor-Authorized Expn	366,473.79	0.00	544,813.78	1,448,763.16	521,222.46	46,542,117.00	157,430.13	0.00	165,371,664.34
11	Non-Donor-Authorized Expn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,272,767.53
12	Total Expenditures(line 10 plus line 11)	366,473.79	0.00	544,813.78	1,448,763.16	521,222.46	46,542,117.00	157,430.13	0.00	285,644,431.87
	RESTRICTED ENDING BAL									0.00
13	Current Year(line 4 minus line 10)	1,877,090.69	347,888.58	2,252,671.22	2,509,833.84	962,838.54	21,271,861.42	421,904.87	276,650.00	131,835,341.23

		Head Start Nutrition Prog	CDC Reserve	SB 140-Child Care Provider	CalWorks	Adult Ed Block Grant	CDC General Child Care -Various stipends	Total State Entitlement Funds 11 & 12
	FY 2024-2025							
	State Entitlements	5320	6130	6162	6371	6391	7817	
	Funds 11 & 12	8520	8990	8590	8590	8590	8590	
		Fund 12	Fund 12	Fund 12	Fund 11	Fund 11	Fund 12	
	AWARDS	5320	6130	6162	6371	6391	7817	
1a	Prior Year Restricted Ending Bal	0.00	2,586,499.95	991,953.00	0.00	399,063.18	7,931,796.00	11,909,312.13
2a	Current Year Award	25,291.01	100,939.26	686,101.00	10,434.00	1,482,987.00	1,448,370.00	3,754,122.27
2b	Other Adjustments	0.00			0.00		0.00	0.00
2c	Adj Curr Yr Award(sum lines 2a through 2d)	25,291.01	100,939.26	686,101.00	10,434.00	1,482,987.00	1,448,370.00	3,754,122.27
3	Req. Matching Funds/Other		0.00				0.00	0.00
4	Total Available Award(sum lines 1c, 2c, & 3)	25,291.01	2,687,439.21	1,678,054.00	10,434.00	1,882,050.18	9,380,166.00	15,663,434.40
	REVENUES						0.00	0.00
	Cash Received in Current Year	20,813.54	100,939.26	686,101.00	10,434.00	1,482,987.00	1,448,370.00	3,749,644.80
6	Amounts Included in line 5 for Prior Year		7,120.14				0.00	7,120.14
7a	Accounts Receivable(line 2c minus lines 5 & 6)	4,477.47	(7,120.14)	0.00	0.00	0.00	0.00	(2,642.67)
7b	Non-Current Accounts Receivable						0.00	0.00
7c	Current Accounts Receivable(line 7a minus line 7b)	4,477.47	(7,120.14)	0.00	0.00	0.00	0.00	(2,642.67)
8	Contributed Matching Funds		0.00				0.00	0.00
9	Total Available(sum lines 5, 7c, & 8)	25,291.01	93,819.12	686,101.00	10,434.00	1,482,987.00	1,448,370.00	3,747,002.13
	EXPENDITURES						0.00	0.00
10	Donor-Authorized Expn	25,291.01	0.00	0.00	10,434.00	1,584,633.25	120,067.78	1,740,426.04
11	Non-Donor-Authorized Expn						0.00	0.00
12	Total Expenditures(line 10 plus line 11)	25,291.01	0.00	0.00	10,434.00	1,584,633.25	120,067.78	1,740,426.04
	RESTRICTED ENDING BAL						0.00	0.00
13	Current Year(line 4 minus line 10)	0.00	2,680,319.07	1,678,054.00	0.00	297,416.93	9,260,098.22	13,923,008.36

	FY 2024-2025	CDC California	CDC General	CDC General	CDC California	CDC General	CDC General	CDC General	CDC General	IEEEP	CDC General
	State Grant Awards	6105	6105	6105	6105	6105-1	6105	6105	6105	6128	6161
	Funds 11 & 12	8590	8673	8660/8699	8590	8590	8590	8673	8660/8699	8590	8590
		Educare	Parent Fees	Interest / Other	CSPP	Fund 12	CCTR	Parent Fees	Interest / Other	Fund 12	CCTR
	AWARD	6105-729	6105-708	6105-708	FD12 6105-708	6105-1-708	6105-704	6105-704	6105-704	6128-708	6161-704
1a	Prior Year Carryover	0.00	0.00	0.00	0.00	486,509.00	0.00	0.00	0.00	0.00	0.00
1b	Restr Bal Transfers (Obj 8997)					0.00					
1c	Adjusted Prior Year Carryover(sum lines 1a &	0.00	0.00		0.00	486,509.00	0.00	0.00	0.00		0.00
2a	Current Year Award	0.00	16,507.20	371,900.04	13,680,393.00	378,194.00	5,590,873.00	11,635.55	418,464.16	1,998,891.00	599,215.00
2b	Other Adjustments				0.00		0.00				
2c	Adj Curr Yr Award(sum lines 2a through 2d)	0.00	16,507.20	371,900.04	13,680,393.00	378,194.00	5,590,873.00	11,635.55	418,464.16	1,998,891.00	599,215.00
3	Req. Matching Funds/Other	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00
4	Total Available Award(sum lines 1c, 2e, & 3)	0.00	16,507.20	371,900.04	13,680,393.00	864,703.00	5,590,873.00	11,635.55	418,464.16	1,998,891.00	599,215.00
	REVENUES										
5	Unearned Revenue Deferred from Prior	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	543,516.39	16,507.20	371,900.04	10,176,720.61	864,703.00	3,121,437.00	11,635.55	418,464.16	1,799,001.90	334,567.00
7	Contributed Matching Funds	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
8	Total Available (sum lines 5, 6, & 7)	543,516.39	16,507.20	371,900.04	10,176,720.61	864,703.00	3,121,437.00	11,635.55	418,464.16	1,799,001.90	334,567.00
	EXPENDITURES										
9	Donor-Authorized Expn	543,516.39	16,507.20	371,900.04	9,162,040.28	0.00	5,150,380.41	11,635.55	418,464.16	240,673.75	0.00
10	Non-Donor-Authorized Expn					0.00					
11	Total Expenditures(line 9 plus line 10)	543,516.39	16,507.20	371,900.04	9,162,040.28	0.00	5,150,380.41	11,635.55	418,464.16	240,673.75	0.00
12	Amounts Included in line 6 above					0.00					
13	Calculation of Unearned Revenueor A/P & A	0.00	0.00	0.00	1,014,680.33	864,703.00	(2,028,943.41)	0.00	0.00	1,558,328.15	334,567.00
13a	Unearned Revenue	0.00	0.00	0.00	0.00	864,703.00	0.00	0.00	0.00	1,558,328.15	
13b	Accounts Payable	0.00	0.00	0.00	1,014,680.33	0.00	0.00	0.00	0.00	0.00	334,567.00
13c	Accounts Receivable	0.00	0.00	0.00	0.00	0.00	2,028,943.41	0.00	0.00	0.00	
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	4,518,352.72	864,703.00	440,492.59	0.00	0.00	1,758,217.25	599,215.00
15	If Carryover is allowed enter line 14 amount here	0.00	0.00	0.00	0.00	864,703.00	0.00	0.00	0.00	1,758,217.25	
16	Reconciliation of Revenue(line 5 plus line 6 n	543,516.39	16,507.20	371,900.04	9,162,040.28	0.00	5,150,380.41	11,635.55	418,464.16	240,673.75	0.00

	FY 2024-2025	CDC General	Total State Grant
	State Grant Awards	6040	
	Funds 11 & 12	8590	
		CCTR	
	AWARD	6040-704	
1a	Prior Year Carryover	0.00	486,509.00
1b	Restr Bal Transfers (Obj 8997)		0.00
1c	Adjusted Prior Year Carryover(sum lines 1a &	0.00	486,509.00
2a	Current Year Award	16,604.00	23,082,676.95
2b	Other Adjustments		0.00
2c	Adj Curr Yr Award(sum lines 2a through 2d)	16,604.00	23,082,676.95
3	Req. Matching Funds/Other	0.00	0.00
4	Total Available Award(sum lines 1c, 2e, & 3)	16,604.00	23,569,185.95
	REVENUES		0.00
5	Unearned Revenue Deferred from Prior	0.00	0.00
6	Cash Received in Current Year	9,221.00	17,667,673.85
7	Contributed Matching Funds	0.00	0.00
8	Total Available (sum lines 5, 6, & 7)	9,221.00	17,667,673.85
	EXPENDITURES		0.00
9	Donor-Authorized Expn	0.00	15,915,117.78
10	Non-Donor-Authorized Expn		0.00
11	Total Expenditures(line 9 plus line 10)	0.00	15,915,117.78
12	Amounts Included in line 6 above		0.00
13	Calculation of Unearned Revenueor A/P & A,	9,221.00	1,752,556.07
13a	Unearned Revenue		2,423,031.15
13b	Accounts Payable	9,221.00	1,752,556.07
13c	Accounts Receivable		2,028,943.41
14	Unused Grant Award Calculation (line 4 minus line 9)	16,604.00	8,197,584.56
15	If Carryover is allowed enter line 14 amount here	0.00	2,622,920.25
16	Reconciliation of Revenue(line 5 plus line 6 n	0.00	15,915,117.78

		After School Education and Safety	CA PRE-K- PROG PLNNG & IMPLMNTATION AB130	Early Education Teacher Development Grant	CA Nat'l Board Certified Teacher Incentive	CPA-Lighthouse Academies Project for Jordan	Career Technical Ed Incentive Grant	K12 Workforce Pathways Coordinators	Special Ed	Special Ed
	FY 2024-2025									
	State Grant Awards	6010	6053	6054	6271	6385	6387	6388	6515	6520
		8590	8590	8590	8590	8590	8590	8590	8590	8590
		ASES	Universal Prekinder						Infant Discretionary Funds	Workability I
	AWARD	6010	6053	6054	6271	6385	6387	6388	6515	6520
1a	Prior Year Carryover	3,120,513.17	2,525,492.28	673,598.32	50,000.00	0.00	5,116,248.85	2,873,459.86	0.00	0.00
1b	Restr Bal Transfers (Obj 8997)							0.00		
1c	Adjusted Prior Year Carryover	3,120,513.17	2,525,492.28	673,598.32	50,000.00	0.00	5,116,248.85	2,873,459.86	0.00	0.00
2a	Current Year Award	12,271,123.93	0.00	0.00	610,000.00	30,000.00	3,289,136.00	1,700,000.00	2,241.00	313,245.00
2b	Other Adjustments				0.00			0.00		
2c	Adj Curr Yr Award	12,271,123.93	0.00	0.00	610,000.00	30,000.00	3,289,136.00	1,700,000.00	2,241.00	313,245.00
3	Req. Matching Funds/Other							0.00		
4	Total Available Award	15,391,637.10	2,525,492.28	673,598.32	660,000.00	30,000.00	8,405,384.85	4,573,459.86	2,241.00	313,245.00
	REVENUES									
5	Unearned Revenue Deferred from Prior Year	0.00	2,525,492.28	0.00	0.00	0.00	4,742,615.85	590,477.36	0.00	0.00
6	Cash Received in Current Year	14,074,524.70	0.00	538,290.12	5,000.00	30,000.00	373,633.00	1,254,388.10	0.00	133,083.46
7	Contributed Matching Funds							0.00		
8	Total Available (sum lines 5, 6, & 7)	14,074,524.70	2,525,492.28	538,290.12	5,000.00	30,000.00	5,116,248.85	1,844,865.46	0.00	133,083.46
	EXPENDITURES									
9	Donor-Authorized Expn	15,391,637.10	432,038.31	251,371.19	0.00	23,974.31	4,672,080.46	1,236,119.11	2,241.00	313,245.00
10	Non-Donor-Authorized Expn							0.00		
11	Total Expenditures(line 9 plus line 10)	15,391,637.10	432,038.31	251,371.19	0.00	23,974.31	4,672,080.46	1,236,119.11	2,241.00	313,245.00
12	Amounts Included in line 6 above							0.00		
13	Calculation of Unearned Revenueor A/P & A/R amount	(1,317,112.40)	2,093,453.97	286,918.93	5,000.00	6,025.69	444,168.39	608,746.35	(2,241.00)	(180,161.54)
13a	Unearned Revenue	0.00	2,093,453.97	286,918.93	5,000.00	6,025.69	444,168.39	1,099,745.85	0.00	0.00
13b	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
13c	Accounts Receivable	1,317,112.40	0.00	0.00	0.00	0.00	0.00	490,999.50	2,241.00	180,161.54
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,093,453.97	422,227.13	660,000.00	6,025.69	3,733,304.39	3,337,340.75	0.00	0.00
15	If Carryover is allowed enter line 14 amount here	0.00	2,093,453.97	422,227.13	660,000.00	6,025.69	3,733,304.39	3,337,340.75	0.00	0.00
16	Reconciliation of Revenue(line 5 plus line 6 minus line 13)	15,391,637.10	432,038.31	251,371.19	0.00	23,974.31	4,672,080.46	1,236,119.11	2,241.00	313,245.00

Tobacco-Use Prevention Education	CA Partnership Academies	Specialized Secondary Programs	In-Person Instruction (IPI) Grant	LB Teacher Residency Capacity Grant	LB Teacher Residency Implementation	Total State Grant
6695	7220	7370	7827	7829	7839	
8590	8590	8590	8590	8590	8590	
TUPE	AIMS, Pac Rim, & LAW	SSP	CYBHI	LBTRC	LBTRI	
6695	7220	7370	7827	7829	7839	
5,000.00	232,666.90	352,607.99	0.00	0.00	0.00	14,949,587.37
						-
5,000.00	232,666.90	352,607.99	0.00	0.00	0.00	14,949,587.37
0.00	277,788.00	750,000.00	3,104,805.00	216,779.37	1,200,000.00	23,765,118.30
						-
0.00	277,788.00	750,000.00	3,104,805.00	216,779.37	1,200,000.00	23,765,118.30
						-
5,000.00	510,454.90	1,102,607.99	3,104,805.00	216,779.37	1,200,000.00	38,714,705.67
						-
5,000.00	111,166.96	188,187.99	0.00	0.00	0.00	8,162,940.44
0.00	399,287.95	904,495.00	1,552,402.50	195,101.43	1,080,000.00	20,540,206.26
						-
5,000.00	510,454.91	1,092,682.99	1,552,402.50	195,101.43	1,080,000.00	28,703,146.70
						-
686.23	306,520.20	1,102,607.99	130,820.31	2,974.27	0.00	23,866,315.48
						-
686.23	306,520.20	1,102,607.99	130,820.31	2,974.27	0.00	23,866,315.48
						-
4,313.77	203,934.71	(9,925.00)	1,421,582.19	192,127.16	1,080,000.00	4,836,831.22
4,313.77	49,184.21	0.00	1,421,582.19	192,127.16	1,080,000.00	6,682,520.16
	154,750.48					154,750.48
0.00	0.00	9,925.00	0.00	0.00	0.00	2,000,439.44
4,313.77	203,934.69	0.00	2,973,984.69	213,805.10	1,200,000.00	14,848,390.18
4,313.77	203,934.69	0.00	2,973,984.69	213,805.10	1,200,000.00	14,848,390.18
686.23	306,520.22	1,102,607.99	130,820.31	2,974.27	0.00	23,866,315.50

FY 2024-2025 Local Entitlements		Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation	Gifts - Music - OCIPD	Cotsen Strategic	Long Beach Rotary Gifts
		9204 8650	9205 8699	9206 8699	9207 8699	9208 8699	9209 8699	9210 8699	9212 8699	9214 8699	9215 8699
AWARDS		9204	9205	9206	9207	9208	9209	9210	9212	9214	9215
1a	Prior Year Restricted Ending Bal	181,547.76	14,546.32	1,240,129.01	761,301.75	143,468.82	131,128.89	32,302.76	41,964.73	31,741.23	30,134.13
2a	Current Year Award	68,593.00	0.00	1,203,569.16	499,788.66	64,566.24	40,500.00	31,500.00	0.00	40,073.00	47,100.00
2b	Other Adjustments										
2c	Adj Curr Yr Award	68,593.00	0.00	1,203,569.16	499,788.66	64,566.24	40,500.00	31,500.00	0.00	40,073.00	47,100.00
3	Req. Matching Funds/Other										
4	Total Available Award	250,140.76	14,546.32	2,443,698.17	1,261,090.41	208,035.06	171,628.89	63,802.76	41,964.73	71,814.23	77,234.13
REVENUES											
5	Cash Received in Current Year	68,593.00	0.00	1,203,569.16	499,788.66	64,566.24	40,500.00	31,500.00	0.00	40,073.00	47,100.00
6	Amounts Included in line 5 for Prior Year										
7a	Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7b	Non-Current Accounts Receivable.										
7c	Current Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Contributed Matching Funds										
9	Total Available	68,593.00	0.00	1,203,569.16	499,788.66	64,566.24	40,500.00	31,500.00	0.00	40,073.00	47,100.00
EXPENDITURES											
10	Donor-Authorized Expn	92,789.63	0.00	1,047,188.09	523,026.10	23,171.16	22,855.43	36,431.57	12,610.44	33,979.34	29,352.76
11	Non-Donor-Authorized Expn										
12	Total Expenditures (line 10 plus line 11)	92,789.63	0.00	1,047,188.09	523,026.10	23,171.16	22,855.43	36,431.57	12,610.44	33,979.34	29,352.76
RESTRICTED ENDING BAL											
13	Current Year	157,351.13	14,546.32	1,396,510.08	738,064.31	184,863.90	148,773.46	27,371.19	29,354.29	37,834.89	47,881.37

FY 2024-2025 Local Entitlements		MediCal Billing	Kids Club	Total Local Entitlement
		9540	9554	
		8699	8699	
AWARDS		9540	9554	
1a	Prior Year Restricted Ending Bal	3,623,314.16	0.00	6,231,579.56
2a	Current Year Award	13,763,095.19	2,899,127.00	18,657,912.25
2b	Other Adjustments		704,062.38	704,062.38
2c	Adj Curr Yr Award	13,763,095.19	3,603,189.38	19,361,974.63
3	Req. Matching Funds/Other			0.00
4	Total Available Award	17,386,409.35	3,603,189.38	25,593,554.19
REVENUES				
5	Cash Received in Current Year	11,875,085.37	3,225,271.31	17,096,046.74
6	Amounts Included in line 5 for Prior Year			
7a	Accounts Receivable	1,888,009.82	377,918.07	2,265,927.89
7b	Non-Current Accounts Receivable.			0.00
7c	Current Accounts Receivable	1,888,009.82	377,918.07	2,265,927.89
8	Contributed Matching Funds			
9	Total Available	13,763,095.19	3,603,189.38	19,361,974.63
EXPENDITURES				
10	Donor-Authorized Expn	3,037,241.88	3,603,189.38	8,461,835.78
11	Non-Donor-Authorized Expn			0.00
12	Total Expenditures (line 10 plus line 11)	3,037,241.88	3,603,189.38	8,461,835.78
RESTRICTED ENDING BAL				0.00
13	Current Year	14,349,167.47	0.00	17,131,718.41

FY 2024-2025 Local Entitlements Funds 11 & 12		CDC Kids Korner	CDC Gifts	HS Gifts	Fee-Based District Preschool	Gifts: Instructional Services - Adult Ed	Long Beach Rotary Gifts	Total Fund 11 & 12
		9023 8699/8689 Fund 12	9024 8699 Fund 12	9025 8699 Fund 12	9130 8699 Fund 12	9208 8699 Fund 11	9215 8699 Fund 12	
AWARDS		9023	9024	9025	9130	9208	9215	
1a	Prior Year Restricted Ending Bal	1,508,076.56	2,409.16	30,503.21	1,116,726.82	395.00	4,000.00	2,662,110.75
2a	Current Year Award	510,400.00	314.00	2,000.00	701,033.00	0.00	750.00	1,214,497.00
2b	Other Adjustments							0.00
2c	Adj Curr Yr Award(sum lines 2a & 2b)	510,400.00	314.00	2,000.00	701,033.00	0.00	750.00	1,214,497.00
3	Req. Matching Funds/Other							0.00
4	Total Available Award(sum lines 1c, 2c, & 3)	2,018,476.56	2,723.16	32,503.21	1,817,759.82	395.00	4,750.00	3,876,607.75
REVENUES								0.00
5	Cash Received in Current Year	510,400.25	313.90	2,000.00	701,033.20	0.00	750.00	1,214,497.35
6	Amounts Included in line 5 for Prior Year							0.00
7a	Accounts Receivable	0.00	0.10	0.00	(0.20)	0.00	0.00	(0.10)
7b	Non-Current Accounts Receivable.							0.00
7c	Current Accounts Receivable(line 7a minus line 7b)	0.00	0.10	0.00	(0.20)	0.00	0.00	(0.10)
8	Contributed Matching Funds							0.00
9	Total Available(sum lines 5, 7c, & 8)	510,400.25	314.00	2,000.00	701,033.00	0.00	750.00	1,214,497.25
EXPENDITURES								0.00
10	Donor-Authorized Expn	385,645.87	0.00	16,170.98	312,474.68	0.00	1,497.61	715,789.14
11	Non-Donor-Authorized Expn							0.00
12	Total Expenditures (line 10 plus line 11)	385,645.87	0.00	16,170.98	312,474.68	0.00	1,497.61	715,789.14
RESTRICTED ENDING BAL								0.00
13	Current Year	1,632,830.69	2,723.16	16,332.23	1,505,285.14	395.00	3,252.39	3,160,818.61

	FY 2024-2025	Balmer Group	Educare Hilton	Clinical Biomedical	Quality Tools and Strategies	Apostle Grant for Educare	Educare	HS Linked Learning	Skilled Trades	Prelim Admin Svcs Credential	Dream Big - Hughes Middle	State's Digital Infrastructure	Classified School Employees
	Local Grants	9015	9112	9121	9128	9142	9144	9145	9146	9147	9158	9164	9501
		8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	AWARDS	9015	9112	9121	9128	9142	9144	9145	9146	9147	9158	9164	9501
1a	Prior Year Carryover	133,247.23	185,495.51	18,581.42	3,824.08	86,694.74	415,174.20	14,557.24	47,918.77	17,500.00	5,460.98	0.00	91,515.06
2a	Current Year Award	500,000.00	500,000.00	20,000.00			156,000.00	0.00	0.00	74,300.00	30,000.00	76,595.22	144,000.00
2b	Other Adjustments								(47,918.77)				119,732.32
2c	Adj Curr Yr Award	500,000.00	500,000.00	20,000.00	0.00	0.00	156,000.00	0.00	(47,918.77)	74,300.00	30,000.00	76,595.22	263,732.32
3	Req. Matching Funds/Other												
4	Total Available Award (sum lines 1c, 2c, & 3)	633,247.23	685,495.51	38,581.42	3,824.08	86,694.74	571,174.20	14,557.24	0.00	91,800.00	35,460.98	76,595.22	355,247.38
	REVENUES												
5	Unearned Revenue Deferred from Prior Year	133,247.23	185,495.51	18,581.42	3,824.08	86,694.85	415,174.20	14,557.24	47,918.77	17,500.00	5,460.98	0.00	91,515.06
6	Cash Received in Current Year	500,000.00	500,000.00	20,000.00	0.00	0.00	100,372.95	0.00	(47,918.77)	74,300.00	30,000.00	76,595.22	237,359.09
7	Contributed Matching Funds	0.00											
8	Total Available (sum lines 5, 6, & 7)	633,247.23	685,495.51	38,581.42	3,824.08	86,694.85	515,547.15	14,557.24	0.00	91,800.00	35,460.98	76,595.22	328,874.15
	EXPENDITURES												
9	Donor-Authorized Expn	500,469.78	464,225.42	13,243.64	0.00	18,743.11	120,768.40	11,217.20	0.00	68,014.12	28,658.76	76,595.22	63,806.16
10	Non-Donor-Authorized Expn												
11	Total Expenditures (lines 9 & 10)	500,469.78	464,225.42	13,243.64	0.00	18,743.11	120,768.40	11,217.20	0.00	68,014.12	28,658.76	76,595.22	63,806.16
12	Amounts Included in line 6 above for Prior Year Adjustments Calculation of Unearned Revenue												
13	or A/P & A/R amounts (line 8 minus line 9 plus line 12)	132,777.45	221,270.09	25,337.78	3,824.08	67,951.74	394,778.75	3,340.04	0.00	23,785.88	6,802.22	0.00	265,067.99
13a	Unearned Revenue	132,777.45	221,270.09	25,337.78	3,824.08	67,951.74	394,778.75	3,340.04	0.00	23,785.88	6,802.22	0.00	265,067.99
13b	Accounts Payable												
13c	Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Unused Grant Award Calculation (line 4 minus line 9)	132,777.45	221,270.09	25,337.78	3,824.08	67,951.63	450,405.80	3,340.04	0.00	23,785.88	6,802.22	0.00	291,441.22
15	If Carryover is allowed, enter line 14 amount here	132,777.45	221,270.09	25,337.78	3,824.08	67,951.63	450,405.80	3,340.04	0.00	23,785.88	6,802.22	0.00	291,441.22
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	500,469.78	464,225.42	13,243.64	0.00	18,743.11	120,768.40	11,217.20	0.00	68,014.12	28,658.76	76,595.22	63,806.16

	FY 2024-2025	American Institutes for	Compton Community/EI	Target Transitional	LBCC- Innovation	Cal Shape	Laura Bush Foundatio	CSULB School Safety	Kaiser- Support	Reading is Fundame	Andeavor Grants	PLTW	CAFE	Strong Workforce	Linked Learning
	Local Grants	9510	9511	9515	9522	9524	9525	9534	9536	9548	9553	9562	9563	9564	9565
		8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	AWARDS	9510	9511	9515	9522	9524	9525	9534	9536-102	9548	9553	9562	9563	9564	9565
1a	Prior Year Carryover	18,712.45	165,624.95	14,206.55	306,687.20	3,187,170.18	5,031.84	118,776.80	0.00	2,565.78	50,091.28	39,335.37	12,363.47	2,439.49	12,355.81
2a	Current Year Award		139,806.00	0.00	0.00		15,000.00	99,654.00	45,000.00	0.00	25,000.00	20,000.00	155,800.00	130,000.00	0.00
2b	Other Adjustments	0.00	0.00												
2c	Adj Curr Yr Award	0.00	139,806.00	0.00	0.00	0.00	15,000.00	99,654.00	45,000.00	0.00	25,000.00	20,000.00	155,800.00	130,000.00	0.00
3	Req. Matching Funds/Other														
4	Total Available Award (sum lines 1c, 2c, & 3)	18,712.45	305,430.95	14,206.55	306,687.20	3,187,170.18	20,031.84	218,430.80	45,000.00	2,565.78	75,091.28	59,335.37	168,163.47	132,439.49	12,355.81
	REVENUES														
5	Unearned Revenue Deferred from Prior Year	18,712.45	165,624.95	14,206.55	306,687.20	(146,714.27)	5,031.84	0.00	0.00	2,565.78	50,091.28	39,335.37	0.00	2,439.50	12,355.81
6	Cash Received in Current Year	0.00	139,806.00	0.00	0.00	1,245,795.00	15,000.00	50,205.16	45,000.00	0.00	25,000.00	20,000.00	0.00	130,000.00	0.00
7	Contributed Matching Funds														
8	Total Available (sum lines 5, 6, & 7)	18,712.45	305,430.95	14,206.55	306,687.20	1,099,080.73	20,031.84	50,205.16	45,000.00	2,565.78	75,091.28	59,335.37	0.00	132,439.50	12,355.81
	EXPENDITURES														
9	Donor-Authorized Expn	0.00	218,827.04	0.00	37,885.04	219,281.79	4,946.89	76,716.57	38,447.36	0.00	36,584.31	46,959.71	10,216.15	132,439.49	12,355.81
10	Non-Donor-Authorized Expn														
11	Total Expenditures (lines 9 & 10)	0.00	218,827.04	0.00	37,885.04	219,281.79	4,946.89	76,716.57	38,447.36	0.00	36,584.31	46,959.71	10,216.15	132,439.49	12,355.81
12	Amounts Included in line 6 above for Prior Year Adjustments Calculation of Unearned Revenue														
13	or A/P & A/R amounts (line 8 minus line 9 plus line 12)	18,712.45	86,603.91	14,206.55	268,802.16	879,798.94	15,084.95	(26,511.41)	6,552.64	2,565.78	38,506.97	12,375.66	(10,216.15)	0.01	0.00
13a	Unearned Revenue	18,712.45	86,603.91	14,206.55	268,802.16	951,836.88	15,084.95	0.00	6,552.64	2,565.78	38,506.97	12,375.66	0.00	0.01	0.00
13b	Accounts Payable													0.00	
13c	Accounts Receivable	0.00	0.00	0.00	0.00	72,037.94	0.00	26,511.41	0.00	0.00	0.00	0.00	10,216.15	0.00	0.00
14	Unused Grant Award Calculation (line 4 minus line 9)	18,712.45	86,603.91	14,206.55	268,802.16	2,967,888.39	15,084.95	141,714.23	6,552.64	2,565.78	38,506.97	12,375.66	157,947.32	0.00	0.00
15	If Carryover is allowed, enter line 14 amount here	18,712.45	86,603.91	14,206.55	268,802.16	2,967,888.39	15,084.95	141,714.23	6,552.64	2,565.78	38,506.97	12,375.66	157,947.32	0.01	0.00
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	218,827.04	0.00	37,885.04	219,281.79	4,946.89	76,716.57	38,447.36	0.00	36,584.31	46,959.71	10,216.15	132,439.49	

	FY 2024-2025	K-16 Strategies &	Menlo Education	Boeing Seamless	BESP - Business	Sato Engineerin	LBEF- BOEING	Fresno - Long	Ohlendor f	RuMBa Foundation	Liff Scholarshi	Helene Langthorn	Total Local Grant
	Local Grants	9568	9569	9578	9579	9583	9584	9587	9598	9655	9656	9657	
		8699		8699	8699	8699	8699	8699	8699	8699	8699	8699	
	AWARDS	9568	9569	9578	9579	9583	9584	9587	9598	9655	9656	9657	
1a	Prior Year Carryover	0.00	0.00	124,841.89	67,471.89	25,794.15	145,701.66	6,130.33	3,471.49	144,092.34	41,957.50	93,020.83	5,607,812.48
2a	Current Year Award	116,138.00	31,020.00			0.00	0.00	0.00	0.00	243,912.00	0.00	0.00	2,522,225.22
2b	Other Adjustments												71,813.55
2c	Adj Curr Yr Award	116,138.00	31,020.00	0.00	0.00	0.00	0.00	0.00	0.00	243,912.00	0.00	0.00	2,594,038.77
3	Req. Matching Funds/Other												0.00
4	Total Available Award (sum lines 1c, 2c, & 3)	116,138.00	31,020.00	124,841.89	67,471.89	25,794.15	145,701.66	6,130.33	3,471.49	388,004.34	41,957.50	93,020.83	8,201,851.25
	REVENUES												0.00
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	124,841.89	67,471.99	25,794.15	145,701.66	6,130.33	3,471.49	144,092.34	41,957.50	93,020.83	2,142,787.98
6	Cash Received in Current Year	0.00	15,510.00	0.00	0.00	0.00	0.00	0.00	0.00	243,912.00	0.00	0.00	3,420,936.65
7	Contributed Matching Funds								0.00		0.00	0.00	0.00
8	Total Available (sum lines 5, 6, & 7)	0.00	15,510.00	124,841.89	67,471.99	25,794.15	145,701.66	6,130.33	3,471.49	388,004.34	41,957.50	93,020.83	5,563,724.63
	EXPENDITURES												0.00
9	Donor-Authorized Expn	12,231.79	0.00	1,644.31	45,267.47	5,538.29	98,856.74	0.00	650.00	177,021.78	0.00	0.00	2,541,612.35
10	Non-Donor-Authorized Expn												0.00
11	Total Expenditures (lines 9 & 10)	12,231.79	0.00	1,644.31	45,267.47	5,538.29	98,856.74	0.00	650.00	177,021.78	0.00	0.00	2,541,612.35
12	Amounts Included in line 6 above for Prior Year Adjustments Calculation of Unearned Revenue												0.00
13	or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(12,231.79)	15,510.00	123,197.58	22,204.52	20,255.86	46,844.92	6,130.33	2,821.49	210,982.56	41,957.50	93,020.83	3,022,112.28
13a	Unearned Revenue	0.00	15,510.00	123,197.58	22,204.52	20,255.86	46,844.92	6,130.33	2,821.49	210,982.56	41,957.50	93,020.83	3,143,109.57
13b	Accounts Payable												0.00
13c	Accounts Receivable	12,231.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,997.29
14	Unused Grant Award Calculation (line 4 minus line 9)	103,906.21	31,020.00	123,197.58	22,204.42	20,255.86	46,844.92	6,130.33	2,821.49	210,982.56	41,957.50	93,020.83	5,660,238.90
15	If Carryover is allowed, enter line 14 amount here	103,906.21	31,020.00	123,197.58	22,204.42	20,255.86	46,844.92	6,130.33	2,821.49	210,982.56	41,957.50	93,020.83	5,660,238.91
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			1,644.31	45,267.47	5,538.29	98,856.74	0.00	650.00	177,021.78	0.00	0.00	2,517,024.75

FY 2024-2025 Local Grants Funds 11 & 12		American Career College 9018 8699 Fund 11	Facility Rental Income 9031 8699 Fund 12	QRIS Block Grant 9132 8699 Fund 12	Total Local Grant Funds 11 & 12
AWARDS		9018	9031	9132	
1a	Prior Year Carryover	0.00	0.00	403,439.06	403,439.06
2a	Current Year Award	105,482.00	0.00	122,600.00	228,082.00
2b	Other Adjustments			0.00	-
2c	Adj Curr Yr Award	105,482.00	0.00	129,374.00	234,856.00
3	Req. Matching Funds/Other			0.00	-
4	Total Available Award	105,482.00	0.00	526,038.73	631,520.73
REVENUES				0.00	
5	Unearned Revenue Deferred from Prior	0.00	0.00	403,439.06	403,439.06
6	Cash Received in Current Year	105,482.61	0.00	122,600.00	228,082.61
7	Contributed Matching Funds			0.00	-
8	Total Available (sum lines 5, 6, & 7)	105,482.61	0.00	526,039.06	631,521.67
EXPENDITURES				0.00	-
9	Donor-Authorized Expn	0.00	0.00	397,510.67	397,510.67
10	Non-Donor-Authorized Expn			0.00	-
11	Total Expenditures (lines 9 & 10)	0.00	0.00	397,510.67	397,510.67
12	Amounts Included in line 6 above			0.00	-
13	Calculation of Unearned Revenue	105,482.61	0.00	128,528.39	234,011.00
13a	Unearned Revenue	105,482.61	0.00	128,528.39	234,011.00
13b	Accounts Payable			0.00	-
13c	Accounts Receivable	0.00	0.00	0.00	-
14	Unused Grant Award Calculation	105,482.00	0.00	128,528.06	234,010.06
15	If Carryover is allowed,	105,482.00	0.00	128,528.06	234,010.06
16	Reconciliation of Revenue	0.00	0.00	397,510.67	397,510.67

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	492,098,562.42	301	225,278.73	303	491,873,283.69	305	9,385,404.80	10,295,980.80	307	481,577,302.89	309
2000 - Classified Salaries	141,829,902.27	311	8,047,934.36	313	133,781,967.91	315	502,553.12	20,048,821.12	317	113,733,146.79	319
3000 - Employee Benefits	347,559,681.25	321	2,396,183.54	323	345,163,497.71	325	2,180,535.42	67,322,620.42	327	277,840,877.29	329
4000 - Books, Supplies Equip Replace. (6500)	51,425,129.89	331	3,528,821.18	333	47,896,308.71	335	943,581.04	5,546,282.04	337	42,350,026.67	339
5000 - Services . . . & 7300 - Indirect Costs	201,718,201.91	341	4,844,592.05	343	196,873,609.86	345	70,834,086.74	88,602,717.18	347	108,270,892.68	349
TOTAL					1,215,588,667.88	365	TOTAL			1,023,772,246.32	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	372,485,479.77	375
2. Salaries of Instructional Aides Per EC 41011.	2100	24,009,175.02	380
3. STRS.	3101 & 3102	105,626,607.03	382
4. PERS.	3201 & 3202	5,455,592.29	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,932,703.18	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	79,542,382.51	385
7. Unemployment Insurance.	3501 & 3502	205,056.82	390
8. Workers' Compensation Insurance.	3601 & 3602	7,959,197.13	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	8,527,261.44	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		610,743,455.19	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		107,279.90	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		592,839.09	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		2,806,820.80	396
14. TOTAL SALARIES AND BENEFITS.		607,829,354.49	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.37%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

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

55.00%
59.37%
0.00%
1,023,772,246.32
0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Removed funds for one time expenditures and funds from resources that had no teacher salaries.		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,871,328,643.00	(4,570,723.00)	1,866,757,920.00		106,791,241.00	1,759,966,679.00	105,331,881.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	896,642.00	1,731,352.00	2,627,994.00			2,627,994.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	865,083,000.00	10,708.00	865,093,708.00		98,668,855.00	766,424,853.00	
Total/Net OPEB Liability	412,762,906.00		412,762,906.00			412,762,906.00	17,500,000.00
Compensated Absences Payable	16,755,059.00	(1,499,609.00)	15,255,450.00	1,315,000.00		16,570,450.00	14,456,047.00
Subscription Liability	1,752,189.00		1,752,189.00			1,752,189.00	
Governmental activities long-term liabilities	3,168,578,439.00	(4,328,272.00)	3,164,250,167.00	1,315,000.00	205,460,096.00	2,960,105,071.00	137,287,928.00
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

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Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,257,341,789.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	97,859,327.13
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	12,577,578.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,385,398.17
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	15,200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	12,219.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				30,175,195.28
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,129,307,267.57
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)				57,340.83
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,694.64
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		1,108,498,819.83		18,927.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		1,108,498,819.83		18,927.57
B. Required effort (Line A.2 times 90%)		997,648,937.85		17,034.81
C. Current year expenditures (Line I.E and Line II.B)		1,129,307,267.57		19,694.64
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	527,630,246.50		527,630,246.50			534,593,045.18
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	58,844.46		58,844.46			57,535.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
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)	57,535.23		57,535.23	56,271.00		56,271.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			57,535.23			56,271.00
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)	399,756.97		399,756.97	407,643.00		407,643.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,598,617.74		1,598,617.74	1,244,615.00		1,244,615.00
4. Secured Roll Taxes (Object 8041)	109,167,152.50		109,167,152.50	104,284,529.00		104,284,529.00
5. Unsecured Roll Taxes (Object 8042)	1,235,622.35		1,235,622.35	1,402,823.00		1,402,823.00
6. Prior Years' Taxes (Object 8043)	3,413,280.49		3,413,280.49	3,120,195.00		3,120,195.00
7. Supplemental Taxes (Object 8044)	3,167,402.76		3,167,402.76	3,878,241.00		3,878,241.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	59,646,935.44		59,646,935.44	54,949,195.00		54,949,195.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	77,364.86		77,364.86	22,928.00		22,928.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	39,437,320.21		39,437,320.21	35,215,309.00		35,215,309.00
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)	218,143,453.32	0.00	218,143,453.32	204,525,478.00	0.00	204,525,478.00
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)	218,143,453.32	0.00	218,143,453.32	204,525,478.00	0.00	204,525,478.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,660,462.08			6,908,198.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	35,380,123.00		35,380,123.00	39,800,000.00		39,800,000.00
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)	35,380,123.00	0.00	42,040,585.08	39,800,000.00	0.00	46,708,198.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	614,211,942.79		614,211,942.79	624,052,793.00		624,052,793.00
25. LCFF State Aid - Prior Years (Object 8019)	536,310.00		536,310.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	614,748,252.79	0.00	614,748,252.79	624,052,793.00	0.00	624,052,793.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,194,378,025.92		1,194,378,025.92	1,192,578,955.00		1,192,578,955.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	21,334,997.35		21,334,997.35	19,800,000.00		19,800,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			527,630,246.50			534,593,045.18

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9778			0.9780
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			534,593,045.18			556,502,378.87
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			218,143,453.32			204,525,478.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			6,904,227.60			6,752,520.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			358,490,176.94			398,685,098.87
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			358,490,176.94			398,685,098.87
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])			10,487,660.45			10,183,990.23
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			228,631,113.77			214,709,468.23
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)			348,002,516.49			388,501,108.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			228,631,113.77			
b. State Subventions (Line D8)			348,002,516.49			
c. Less: Excluded Appropriations (Line C23)			42,040,585.08			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			534,593,045.18			
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)			534,593,045.18			556,502,378.87
12. Appropriations Subject to the Limit (Line D9d)			534,593,045.18			
** Please provide below an explanation for each entry in the adjustments column."						

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) 36,677,240.69
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 943,371,638.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.89%

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) 31,668,718.39
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 15,432,087.70

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	183,920.50
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)	4,931,467.92
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)	588.72
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)	52,216,783.23
9. Carry-Forward Adjustment (Part IV, Line F)	2,121,591.19
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	54,338,374.42
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	729,054,414.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	153,951,566.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	131,545,421.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,841,871.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,689,736.38
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	568,416.29
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,910,259.16
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,801,582.24
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)	4,003,151.91
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)	121,841,486.29
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)	14,545.49
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)	9,749,375.46
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,179,751.56
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	49,856,213.47
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	29,107,332.91
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,261,115,125.13
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)	4.14%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.31%

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)	52,216,783.23
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	3,249,977.75
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 (4.23%) times Part III, Line B19); zero if negative	2,121,591.19
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.23%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.23%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,121,591.19
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,121,591.19

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		16,188,432.77	16,188,432.77
2. State Lottery Revenue	8560	11,876,669.38		4,390,534.76	16,267,204.14
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)		11,876,669.38	0.00	20,578,967.53	32,455,636.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,957,388.71		0.00	8,957,388.71
2. Classified Salaries	2000-2999	53,089.68		0.00	53,089.68
3. Employee Benefits	3000-3999	1,746,306.22		0.00	1,746,306.22
4. Books and Supplies	4000-4999	893,697.63		0.00	893,697.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	226,187.14			226,187.14
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		11,876,669.38	0.00	0.00	11,876,669.38
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	20,578,967.53	20,578,967.53
D. COMMENTS:					

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

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

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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	22,513,058.39	9,742,033.15	32,255,091.54	1,553,705.36		33,808,796.90
1110	Regular Education, K-12	507,938,398.02	226,314,970.78	734,253,368.80	35,368,474.86		769,621,843.66
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,639,943.44	499,542.62	3,139,486.06	151,226.86		3,290,712.92
3300	Independent Study Centers	4,716,168.88	1,529,132.75	6,245,301.63	300,831.84		6,546,133.47
3400	Opportunity Schools	3,652.63	0.00	3,652.63	175.94		3,828.57
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	7,273,321.95	2,742,400.28	10,015,722.23	482,450.38		10,498,172.61
3800	Career Technical Education	22,531,284.65	102,006.99	22,633,291.64	1,090,229.94		23,723,521.58
4110	Regular Education, Adult	3,017.54	0.00	3,017.54	145.35		3,162.89
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	317,402.18	0.00	317,402.18	15,289.04		332,691.22
5000-5999	Special Education	255,891,555.51	65,177,378.74	321,068,934.25	15,465,667.59		336,534,601.84
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	674,496.94	0.00	674,496.94	32,490.05		706,986.99
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	11,586,187.94	0.00	11,586,187.94	558,098.63		12,144,286.57
8500	Child Care and Development Services	5,253,378.05	545,299.93	5,798,677.98	279,318.29		6,077,996.27
Other Costs							
----	Food Services					3,773,213.53	3,773,213.53
----	Enterprise					568,416.29	568,416.29
----	Facilities Acquisition & Construction					7,511,318.10	7,511,318.10
----	Other Outgo					16,302,894.39	16,302,894.39
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		22,110,483.24	22,110,483.24	5,808,358.84		27,918,842.08
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,025,629.93)		(2,025,629.93)
----	Total General Fund and Charter Schools Funds Expenditures	841,341,866.12	328,763,248.48	1,170,105,114.60	59,080,833.04	28,155,842.31	1,257,341,789.95

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	21,202,199.50	142,079.51	0.00	532,048.23	340,904.59	0.00	0.00			295,826.56	0.00	22,513,058.39
	1110 Regular Education, K-12	493,545,152.82	155,329.58	6,967,288.00	431,902.74	66,439.92	1,963.86	6,724,356.37			30,830.52	15,134.21	507,938,398.02
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	1,149,728.50	383,515.11	719.21	470,881.91	220,299.76	0.00	0.00			414,798.95	0.00	2,639,943.44
	3300 Independent Study Centers	3,220,533.24	585,431.87	167.77	583,358.24	234,496.60	0.00	0.00			92,181.16	0.00	4,716,168.88
	3400 Opportunity Schools	192.12	0.00	0.00	0.00	0.00	0.00	0.00			3,460.51	0.00	3,652.63
	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	5,511,415.99	113,288.88	0.00	955,271.71	398,459.05	0.00	128,401.74			166,484.58	0.00	7,273,321.95
	3800 Career Technical Education	19,189,232.55	1,585,891.13	(.03)	232,510.39	1,504,710.18	0.00	0.00			18,940.43	0.00	22,531,284.65
	4110 Regular Education, Adult	1,849.51	0.00	0.00	1,277.46	(108.62)	0.00	0.00			(.81)	0.00	3,017.54
	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	143,532.30	41,021.92	2,118.86	0.00	122,992.49	0.00	0.00			7,736.61	0.00	317,402.18
	5000-5999 Special Education	191,448,424.03	10,114,450.92	10,558.20	2,223,033.80	33,904,955.45	17,772,565.79	0.00			417,567.32	0.00	255,891,555.51
	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	473,214.98	199,985.01	846.95	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	674,496.94
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		11,586,187.94	0.00	0.00	0.00	11,586,187.94
8500	Child Care and Development Services	1,842,177.05	2,253,007.97	(114.55)	329.55	(153.65)	0.00		1,103,548.44	0.00	54,583.24	0.00	5,253,378.05
Total Direct Charged Costs		737,727,652.59	15,574,001.90	6,981,584.41	5,430,614.03	36,792,995.77	17,774,529.65	6,852,758.11	12,689,736.38	0.00	1,502,859.07	15,134.21	841,341,866.12

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	6,000,691.25	3,741,341.90	0.00	9,742,033.15
1110	Regular Education, K-12	139,186,397.90	86,783,900.86	344,672.02	226,314,970.78
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	307,695.55	191,847.07	0.00	499,542.62
3300	Independent Study Centers	941,925.17	587,207.58	0.00	1,529,132.75
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	1,689,185.80	1,053,214.48	0.00	2,742,400.28
3800	Career Technical Education	62,795.00	39,211.99	0.00	102,006.99
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	39,829,619.61	24,834,149.28	513,609.85	65,177,378.74
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	335,953.30	209,346.63	0.00	545,299.93
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	13,618,982.01	8,491,501.23	0.00	22,110,483.24
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		201,973,245.59	125,931,721.02	858,281.87	328,763,248.48

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	7,910,259.16
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	183,920.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	33,539,739.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	19,472,543.87
5	Total Central Administration Costs in General Fund and Charter Schools Funds	61,106,462.99
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	841,341,866.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	328,763,248.48
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,170,105,114.60
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,179,751.56
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	50,818,927.07
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	45,472,996.63
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	98,471,675.26
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,268,576,789.86
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.82%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	3,773,213.53				3,773,213.53
Enterprise (Objects 1000-5999, 6400-6920)		568,416.29			568,416.29
Facilities Acquisition & Construction (Objects 1000-6700)			7,511,318.10		7,511,318.10
Other Outgo (Objects 1000 - 7999)				16,302,894.39	16,302,894.39
Total Other Costs	3,773,213.53	568,416.29	7,511,318.10	16,302,894.39	28,155,842.31

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	57,515,268.97	6,530,830.62	62,014,394.10	75,912,751.92	125,931,721.01	0.00	858,281.87
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	95.56	95.56	95.56	95.56	115.45	115.45	
1110 Regular Education, K-12	2,216.52	2,216.52	2,216.52	2,216.52	2,677.97	2,677.97	1,065.00
3100 Alternative Schools							
3200 Continuation Schools	4.90	4.90	4.90	4.90	5.92	5.92	
3300 Independent Study Centers	15.00	15.00	15.00	15.00	18.12	18.12	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs	26.90	26.90	26.90	26.90	32.50	32.50	
3800 Career Technical Education	1.00	1.00	1.00	1.00	1.21	1.21	
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)	634.28	634.28	634.28	634.28	766.33	766.33	1,587.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	5.35	5.35	5.35	5.35	6.46	6.46	
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	216.88	216.88	216.88	216.88	262.03	262.03	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3,216.39	3,216.39	3,216.39	3,216.39	3,885.99	3,885.99	2,652.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,111,062.00)	0.00	(2,025,629.93)				
Other Sources/Uses Detail					0.00	15,200,000.00		
Fund Reconciliation							128,595.01	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,414.28	0.00	64,732.69	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	286,862.86	0.00	1,954,318.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	666.61
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	452,741.63	0.00	6,579.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	93,562.03	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,862.85
25 CAPITAL FACILITIES FUND								
Expenditure Detail	90,792.42	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	383.20
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	184,688.78	0.00						
Other Sources/Uses Detail					18,200,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	121,682.35
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,111,062.00	(1,111,062.00)	2,025,629.93	(2,025,629.93)	18,200,000.00	18,200,000.00	128,595.01	128,595.01

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

19 64725 0000000
Report SEMA
F8A3WW5FXG(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
	UNDULICATED PUPIL COUNT								9,625.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,778,753.68	701,912.37	0.00	93,690.48	5,705,236.28	78,405,960.68		87,685,553.49
2000-2999	Classified Salaries	1,627,312.59	7,071.35	0.00	14,367.99	1,611,295.59	20,550,030.66		23,810,078.18
3000-3999	Employee Benefits	2,095,202.87	288,209.73	0.00	58,005.26	3,976,195.38	55,856,064.83		62,273,678.07
4000-4999	Books and Supplies	156,574.49	687.52	0.00	2,150.05	30,927.65	461,738.73		652,078.44
5000-5999	Services and Other Operating Expenditures	949,782.04	41,206.78	0.00	1,225.92	21,799.29	80,451,847.83		81,465,861.86
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,837.72		5,837.72
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	7,607,625.67	1,039,087.75	0.00	169,439.70	11,345,454.19	235,731,480.45	0.00	255,893,087.76
7310	Transfers of Indirect Costs	7,823,175.96	0.00	0.00	90.95	122,232.35	519,766.73		8,465,265.99
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	65,177,378.81							65,177,378.81
	Total Indirect Costs and PCR Allocations	73,000,554.77	0.00	0.00	90.95	122,232.35	519,766.73	0.00	73,642,644.80
	TOTAL COSTS	80,608,180.44	1,039,087.75	0.00	169,530.65	11,467,686.54	236,251,247.18	0.00	329,535,732.56
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	220,734.30	193,475.03	0.00	37.92	3,167,872.73	305,886.23		3,888,006.21
2000-2999	Classified Salaries	97,985.60	(7.22)	0.00	(4.08)	1,210,619.06	3,478,265.04		4,786,858.40
3000-3999	Employee Benefits	167,436.71	56,009.77	0.00	204.44	1,896,415.24	8,213,814.04		10,333,880.20
4000-4999	Books and Supplies	4,753.82	0.00	0.00	0.00	15,336.69	0.00		20,090.51
5000-5999	Services and Other Operating Expenditures	83.23	12,198.48	0.00	0.00	13,477.84	11,251,337.90		11,277,097.45
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	490,993.66	261,676.06	0.00	238.28	6,303,721.56	23,249,303.21	0.00	30,305,932.77
7310	Transfers of Indirect Costs	1,140,804.70	0.00	0.00	0.00	0.00	61,455.66		1,202,260.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,140,804.70	0.00	0.00	0.00	0.00	61,455.66	0.00	1,202,260.36
	TOTAL BEFORE OBJECT 8980	1,631,798.36	261,676.06	0.00	238.28	6,303,721.56	23,310,758.87	0.00	31,508,193.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								14,435,748.17
	TOTAL COSTS								17,072,444.96

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,558,019.38	508,437.34	0.00	93,652.56	2,537,363.55	78,100,074.45		83,797,547.28
2000-2999	Classified Salaries	1,529,326.99	7,078.57	0.00	14,372.07	400,676.53	17,071,765.62		19,023,219.78
3000-3999	Employee Benefits	1,927,766.16	232,199.96	0.00	57,800.82	2,079,780.14	47,642,250.79		51,939,797.87
4000-4999	Books and Supplies	151,820.67	687.52	0.00	2,150.05	15,590.96	461,738.73		631,987.93
5000-5999	Services and Other Operating Expenditures	949,698.81	29,008.30	0.00	1,225.92	8,321.45	69,200,509.93		70,188,764.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,837.72		5,837.72
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	7,116,632.01	777,411.69	0.00	169,201.42	5,041,732.63	212,482,177.24	0.00	225,587,154.99
7310	Transfers of Indirect Costs	6,682,371.26	0.00	0.00	90.95	122,232.35	458,311.07		7,263,005.63
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	65,177,378.81							65,177,378.81
	Total Indirect Costs and PCR Allocations	71,859,750.07	0.00	0.00	90.95	122,232.35	458,311.07	0.00	72,440,384.44
	TOTAL BEFORE OBJECT 8980	78,976,382.08	777,411.69	0.00	169,292.37	5,163,964.98	212,940,488.31	0.00	298,027,539.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								14,435,748.17
	TOTAL COSTS								312,463,287.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	115,080.80	11,363.81	0.00	0.00	13,873.28	756,485.90		896,803.79
2000-2999	Classified Salaries	536,021.31	0.00	0.00	0.00	223,558.85	12,824,055.75		13,583,635.91
3000-3999	Employee Benefits	103,351.74	4,354.23	0.00	0.00	140,321.58	2,381,473.03		2,629,500.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,590.96	6,056.67		21,647.63
5000-5999	Services and Other Operating Expenditures	369,640.18	0.00	0.00	0.00	0.00	17,398,365.64		17,768,005.82
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	1,124,094.03	15,718.04	0.00	0.00	393,344.67	33,366,436.99	0.00	34,899,593.73
7310	Transfers of Indirect Costs	3,113.41	0.00	0.00	0.00	0.00	0.00		3,113.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,113.41	0.00	0.00	0.00	0.00	0.00	0.00	3,113.41
	TOTAL BEFORE OBJECT 8980	1,127,207.44	15,718.04	0.00	0.00	393,344.67	33,366,436.99	0.00	34,902,707.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								14,435,748.17

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								120,272,767.53
	TOTAL COSTS								169,611,222.84

* 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)

19 64725 0000000
Report SEMA
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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	310,230,999.49	166,342,692.03
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)	310,230,999.49	166,342,692.03

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	9,704.00
2. Enter any adjustments not included in Line C1 (explain below)	1,482.00
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	11,186.00

SELPA: Long Beach Unified (DL)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

SECTION 2

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

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

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

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Report SEMA
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SELPA:

Long Beach Unified (DL)

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

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

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) align="right">0.00 (d)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) align="right">0.00 (f)

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

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

19 64725 0000000
Report SEMA
F8A3WW5FXG(2024-25)

SELPA: Long Beach Unified (DL)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
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	329,535,732.56		
	b. Less: Expenditures paid from federal sources	17,072,444.96		
	c. Expenditures paid from state and local sources	312,463,287.60	310,230,999.49	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		310,230,999.49	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	312,463,287.60	310,230,999.49	2,232,288.11
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	329,535,732.56		
	b. Less: Expenditures paid from federal sources	17,072,444.96		
	c. Expenditures paid from state and local sources	312,463,287.60	310,230,999.49	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		310,230,999.49	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	312,463,287.60	310,230,999.49	
	d. Special education unduplicated pupil count	9,625.00	9,704.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	32,463.72	31,969.39	494.32

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

19 64725 0000000
Report SEMA
F8A3WW5FXG(2024-25)

SELPA: Long Beach Unified (DL)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	169,611,222.84	166,342,692.03	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		166,342,692.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	169,611,222.84	166,342,692.03	3,268,530.81

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

		Actual	FY must be entered Comparison Year	
		FY 2024-25		Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	169,611,222.84	166,342,692.00	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		166,342,692.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	169,611,222.84	166,342,692.00	
	b. Special education unduplicated pupil count	9,625.00	9,704.00	
	c. Per capita local expenditures (Test4a/Test4b)	17,621.95	17,141.66	480.28

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

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

Margaret Lam

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Telephone Number

SELPA: Long Beach Unified (DL)

Executive Director of Fiscal Services

Title

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Email Address

SELPA:

Long Beach Unified (DL)

Object Code	Description	Long Beach Unified (DL00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

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

SELPA:

Long Beach Unified (DL)

Object Code	Description	Long Beach Unified (DL00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									9,625.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,369,177.00	822,331.00	0.00	154,678.00	5,897,354.00	83,110,061.00		93,353,601.00
2000-2999	Classified Salaries	2,504,247.00	3,000.00	0.00	14,372.00	1,515,228.00	21,048,587.00		25,085,434.00
3000-3999	Employee Benefits	2,474,563.00	335,603.00	0.00	81,198.00	3,972,992.00	57,770,674.00		64,635,030.00
4000-4999	Books and Supplies	403,000.00	0.00	0.00	2,151.00	28,200.00	239,000.00		672,351.00
5000-5999	Services and Other Operating Expenditures	631,500.00	30,000.00	0.00	1,350.00	18,000.00	106,667,120.00		107,347,970.00
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	9,382,487.00	1,190,934.00	0.00	253,749.00	11,431,774.00	268,835,442.00	0.00	291,094,386.00
7310	Transfers of Indirect Costs	9,207,897.00	0.00	0.00	90.00	125,151.00	343,305.00		9,676,443.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,207,897.00	0.00	0.00	90.00	125,151.00	343,305.00	0.00	9,676,443.00
	TOTAL COSTS	18,590,384.00	1,190,934.00	0.00	253,839.00	11,556,925.00	269,178,747.00	0.00	300,770,829.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,138,228.00	635,136.00	0.00	154,678.00	2,751,602.00	82,801,558.00		89,481,202.00
2000-2999	Classified Salaries	2,353,731.00	3,000.00	0.00	14,372.00	351,354.00	15,672,806.00		18,395,263.00
3000-3999	Employee Benefits	2,288,557.00	279,485.00	0.00	81,198.00	2,056,624.00	51,502,050.00		56,207,914.00
4000-4999	Books and Supplies	400,000.00	0.00	0.00	2,151.00	0.00	239,000.00		641,151.00
5000-5999	Services and Other Operating Expenditures	631,500.00	0.00	0.00	1,350.00	0.00	96,332,408.00		96,965,258.00
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	8,812,016.00	917,621.00	0.00	253,749.00	5,159,580.00	246,547,822.00	0.00	261,690,788.00
7310	Transfers of Indirect Costs	8,095,403.00	0.00	0.00	90.00	125,151.00	297,082.00		8,517,726.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	8,095,403.00	0.00	0.00	90.00	125,151.00	297,082.00	0.00	8,517,726.00
	TOTAL BEFORE OBJECT 8980	16,907,419.00	917,621.00	0.00	253,839.00	5,284,731.00	246,844,904.00	0.00	270,208,514.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								13,751,479.00
	TOTAL COSTS								283,959,993.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	100,000.00	14,060.00	0.00	0.00	14,060.00	982,957.00		1,111,077.00
2000-2999	Classified Salaries	1,372,041.00	0.00	0.00	0.00	181,427.00	10,800,379.00		12,353,847.00
3000-3999	Employee Benefits	136,931.00	5,007.00	0.00	0.00	138,731.00	4,487,977.00		4,768,646.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,500.00		6,500.00
5000-5999	Services and Other Operating Expenditures	450,000.00	0.00	0.00	0.00	0.00	23,790,000.00		24,240,000.00
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	2,058,972.00	19,067.00	0.00	0.00	334,218.00	40,067,813.00	0.00	42,480,070.00
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	2,058,972.00	19,067.00	0.00	0.00	334,218.00	40,067,813.00	0.00	42,480,070.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								13,751,479.00
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)								153,151,651.00
	TOTAL COSTS								209,383,200.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								9,625.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,778,753.68	701,912.37	0.00	93,690.48	5,705,236.28	78,405,960.68		87,685,553.49
2000-2999	Classified Salaries	1,627,312.59	7,071.35	0.00	14,367.99	1,611,295.59	20,550,030.66		23,810,078.18
3000-3999	Employee Benefits	2,095,202.87	288,209.73	0.00	58,005.26	3,976,195.38	55,856,064.83		62,273,678.07
4000-4999	Books and Supplies	156,574.49	687.52	0.00	2,150.05	30,927.65	461,738.73		652,078.44
5000-5999	Services and Other Operating Expenditures	949,782.04	41,206.78	0.00	1,225.92	21,799.29	80,451,847.83		81,465,861.86
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,837.72		5,837.72
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	7,607,625.67	1,039,087.75	0.00	169,439.70	11,345,454.19	235,731,480.45	0.00	255,893,087.76
7310	Transfers of Indirect Costs	7,823,175.96	0.00	0.00	90.95	122,232.35	519,766.73		8,465,265.99
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)	65,177,378.81							65,177,378.81
	Total Indirect Costs	7,823,175.96	0.00	0.00	90.95	122,232.35	519,766.73	0.00	8,465,265.99
	TOTAL COSTS	15,430,801.63	1,039,087.75	0.00	169,530.65	11,467,686.54	236,251,247.18	0.00	264,358,353.75
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	220,734.30	193,475.03	0.00	37.92	3,167,872.73	305,886.23		3,888,006.21
2000-2999	Classified Salaries	97,985.60	(7.22)	0.00	(4.08)	1,210,619.06	3,478,265.04		4,786,858.40
3000-3999	Employee Benefits	167,436.71	56,009.77	0.00	204.44	1,896,415.24	8,213,814.04		10,333,880.20
4000-4999	Books and Supplies	4,753.82	0.00	0.00	0.00	15,336.69	0.00		20,090.51
5000-5999	Services and Other Operating Expenditures	83.23	12,198.48	0.00	0.00	13,477.84	11,251,337.90		11,277,097.45
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	490,993.66	261,676.06	0.00	238.28	6,303,721.56	23,249,303.21	0.00	30,305,932.77
7310	Transfers of Indirect Costs	1,140,804.70	0.00	0.00	0.00	0.00	61,455.66		1,202,260.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,140,804.70	0.00	0.00	0.00	0.00	61,455.66	0.00	1,202,260.36
	TOTAL BEFORE OBJECT 8980	1,631,798.36	261,676.06	0.00	238.28	6,303,721.56	23,310,758.87	0.00	31,508,193.13

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								14,435,748.17
	TOTAL COSTS								17,072,444.96
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,558,019.38	508,437.34	0.00	93,652.56	2,537,363.55	78,100,074.45		83,797,547.28
2000-2999	Classified Salaries	1,529,326.99	7,078.57	0.00	14,372.07	400,676.53	17,071,765.62		19,023,219.78
3000-3999	Employee Benefits	1,927,766.16	232,199.96	0.00	57,800.82	2,079,780.14	47,642,250.79		51,939,797.87
4000-4999	Books and Supplies	151,820.67	687.52	0.00	2,150.05	15,590.96	461,738.73		631,987.93
5000-5999	Services and Other Operating Expenditures	949,698.81	29,008.30	0.00	1,225.92	8,321.45	69,200,509.93		70,188,764.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	5,837.72		5,837.72
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	7,116,632.01	777,411.69	0.00	169,201.42	5,041,732.63	212,482,177.24	0.00	225,587,154.99
7310	Transfers of Indirect Costs	6,682,371.26	0.00	0.00	90.95	122,232.35	458,311.07		7,263,005.63
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)	65,177,378.81							65,177,378.81
	Total Indirect Costs	6,682,371.26	0.00	0.00	90.95	122,232.35	458,311.07	0.00	7,263,005.63
	TOTAL BEFORE OBJECT 8980	13,799,003.27	777,411.69	0.00	169,292.37	5,163,964.98	212,940,488.31	0.00	232,850,160.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								14,435,748.17
	TOTAL COSTS								247,285,908.79
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	115,080.80	11,363.81	0.00	0.00	13,873.28	756,485.90		896,803.79
2000-2999	Classified Salaries	536,021.31	0.00	0.00	0.00	223,558.85	12,824,055.75		13,583,635.91
3000-3999	Employee Benefits	103,351.74	4,354.23	0.00	0.00	140,321.58	2,381,473.03		2,629,500.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	15,590.96	6,056.67		21,647.63
5000-5999	Services and Other Operating Expenditures	369,640.18	0.00	0.00	0.00	0.00	17,398,365.64		17,768,005.82
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	1,124,094.03	15,718.04	0.00	0.00	393,344.67	33,366,436.99	0.00	34,899,593.73

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	3,113.41	0.00	0.00	0.00	0.00	0.00		3,113.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,113.41	0.00	0.00	0.00	0.00	0.00	0.00	3,113.41
	TOTAL BEFORE OBJECT 8980	1,127,207.44	15,718.04	0.00	0.00	393,344.67	33,366,436.99	0.00	34,902,707.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								14,435,748.17
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)								120,272,767.53
	TOTAL COSTS								169,611,222.84

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

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

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SELPA: Long Beach Unified (DL)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

SELPA: Long Beach Unified (DL)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Column A	Column B	Column C
	FY must be entered	
Budgeted Amounts	Actual Expenditures	
(LB-B Worksheet)	Comparison Year	Difference
FY 2025-26		(A - B)
300,770,829.00		
16,810,836.00		
283,959,993.00		
	0.00	
	0.00	
	0.00	
283,959,993.00	0.00	283,959,993.00

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

	FY must be entered	
Budgeted Amounts	Comparison Year	Difference
FY 2025-26		
300,770,829.00		

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

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b. Less: Expenditures paid from federal sources	16,810,836.00		
c. Expenditures paid from state and local sources	283,959,993.00		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	283,959,993.00	0.00	
d. Special education unduplicated pupil count	9,625.00		
e. Per capita state and local expenditures (Test2c/Test2d)	29,502.34	0.00	29,502.34
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	FY must be entered Comparison Year	Difference
		FY 2025-26		
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	209,383,200.00		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	209,383,200.00	0.00	209,383,200.00
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 must be entered Comparison Year	Difference
		FY 2025-26		
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	209,383,200.00		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	

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

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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.

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

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

SELPA:

Long Beach Unified (DL)

Object Code	Description	Long Beach Unified (DL00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

Long Beach Unified (DL)

Object Code	Description	Long Beach Unified (DL00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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