

APPROVED



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

Agenda Item# 12.1

Meeting Date: September 18, 2025

Subject: **Approve 2024-2025 Year-End Unaudited Actuals Financial Report and 2025-2026 Budget Update**

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☒ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2024-2025 Year End Unaudited Actuals Financial Report and receive key 2025-2026 budget updates.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2024-25 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2024, and ending June 30, 2025.

Financial Considerations: District revenues and expenditures are reported annually and are part of the Business Services Division's responsibilities. No additional expenses will be incurred, nor will additional revenues be received for 2024-25.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Executive Summary
2. 2024-2025 Year-End Unaudited Actuals Financial Report

Estimated Time of Presentation: 10 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent

Board of Education Executive Summary

Business Services

Approve 2024-25 Unaudited Actuals (Year End Financial Report) and 2025-26 Adopted Budget



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I. UNAUDITED ACTUALS

Per Education Code 42100(a), the governing board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The unaudited actuals financial report represents the financial position and results of operations of the Sacramento City Unified School District for the fiscal year of 2024-25.

The 2024-25 unaudited actuals represent the actual revenues, expenditures, and ending fund balance for all District funds for the fiscal year ending June 30, 2025.

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2024-25 Unaudited Actuals will be presented by staff at the September 18, 2025 Board meeting.

The following data tables are provided as a summary of the required SACS document information included for approval.

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Approve 2024-25 Unaudited Actuals (Year End Financial Report) and 2025-26 Adopted Budget



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2024-25 Unaudited Actuals Financial Report

Description	2024-25 Unaudited Actuals		
	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES			
LCFF Sources	485,687,777	2,985,183	488,672,960
Federal Revenues	9,129,356	48,166,973	57,296,329
Other State Revenues	11,970,752	123,346,351	135,317,103
Other Local Revenues	15,375,175	8,683,025	24,058,200
TOTAL REVENUES	522,163,059	183,181,533	705,344,592
EXPENDITURE AND OTHER FINANCING SOURCES			
Certificated Salaries	218,471,232	99,871,987	318,343,219
Classified Salaries	62,468,377	39,768,173	102,236,550
Employee Benefits	143,248,936	98,413,589	241,662,525
Books & Supplies	10,650,543	7,845,566	18,496,110
Services & Other Operating Expenses	42,774,523	113,582,324	156,356,847
Capital Outlay	2,060,365	8,828,475	10,888,840
Other Outgo (excluding Indirect Costs)	1,113,285		1,113,285
Other Outgo - Indirect Costs	(12,259,718)	10,048,293	(2,211,426)
TOTAL EXPENDITURES	468,527,542	378,358,407	846,885,949
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	53,635,517	(195,176,874)	(141,541,357)
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
Transfers In	3,257,064	1,590	3,258,654
Transfers Out	3,418,774		3,418,774
Contributions	(163,124,806)	163,124,806	-
TOTAL, OTHER FINANCING SOURCES/USES	(163,286,517)	163,126,397	(160,120)
NET INCREASE (DECREASE) IN FUND BALANCE	(109,650,999)	(32,050,478)	(141,701,477)
FUND BALANCE, RESERVES			
Beginning Fund Balance	172,005,384	126,825,752	298,831,135
Ending Fund Balance	62,354,384	94,775,274	157,129,658
Components of Ending Fund Balance:			
Non-spendable-Revolving Cash	150,000		150,000
Stores	103,201		103,201
Restricted		94,775,274	94,775,274
Other Commitments (AB1200)			
Reserve for Economic Uncertainties	17,006,094		17,006,094
Unassigned/Unappropriated	45,095,089	-	45,095,089
<i>Unappropriated Percent</i>			5.325%

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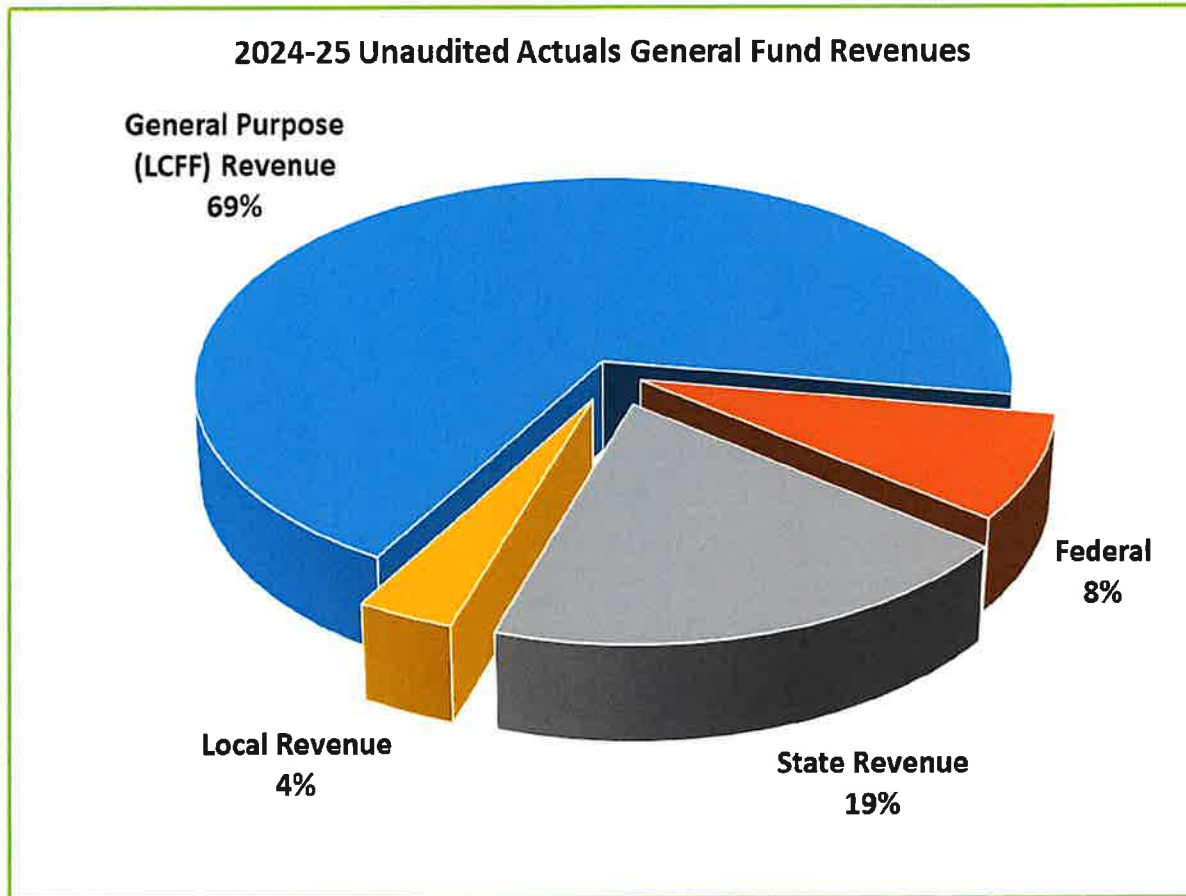
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Approve 2024-25 Unaudited Actuals (Year End Financial Report) and 2025-26 Adopted Budget



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2024-25 Revenues and Expenditures



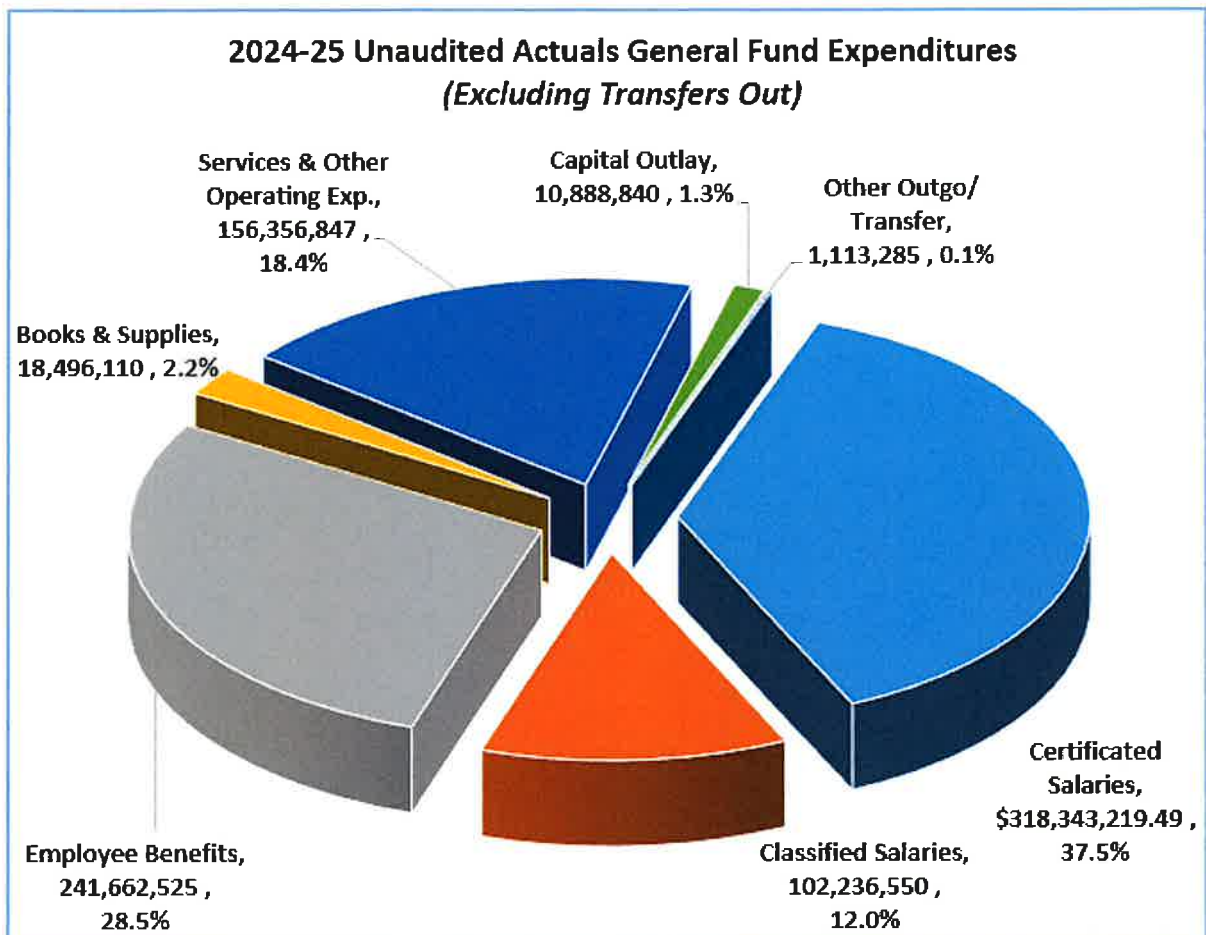
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The chart above excludes the Transfers Out amount of -\$2,211,426

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Comparison of 2024-25 Estimated Actuals to 2024-25 Unaudited Actuals

Comparison of 2024-25 Estimated to Unaudited Actuals									
Description	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Changes since Estimated Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF Sources	482,595,291	2,688,061	485,283,352	485,687,777	2,985,183	488,672,960	3,092,486	297,122	3,389,608
Federal Revenues	9,129,356	45,451,776	54,581,131	9,129,356	48,166,973	57,296,329	-	2,715,198	2,715,198
Other State Revenues	13,306,352	119,462,023	132,768,375	11,970,752	123,346,351	135,317,103	(1,335,600)	3,884,328	2,548,728
Other Local Revenues	13,804,547	8,038,361	21,842,908	15,375,175	8,683,025	24,058,200	1,570,627	644,665	2,215,292
TOTAL REVENUES	518,835,546	175,640,220	694,475,766	522,163,059	183,181,533	705,344,592	3,327,513	7,541,312	10,868,826
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	215,101,934	99,735,046	314,836,979	218,471,232	99,871,987	318,343,219	3,369,299	136,941	3,506,240
Classified Salaries	58,517,295	39,574,412	98,091,708	62,468,377	39,766,173	102,234,550	3,951,081	193,761	4,144,842
Employee Benefits	137,903,528	98,747,699	236,651,227	143,248,936	98,413,589	241,662,525	5,345,408	(334,110)	5,011,298
Books & Supplies	3,010,327	8,721,802	11,732,129	10,650,543	7,845,566	18,496,110	7,640,216	(876,236)	6,763,980
Services & Other Operating Expenses	33,584,690	97,194,718	130,779,407	42,774,523	113,582,324	156,356,847	9,189,833	16,387,606	25,577,440
Capital Outlay	1,876,951	7,489,860	9,366,811	2,060,365	8,828,475	10,888,840	183,414	1,338,615	1,522,029
Other Outgo (excluding Indirect Costs)	1,113,443	-	1,113,443	1,113,285	-	1,113,285	(158)	-	(158)
Other Outgo - Indirect Costs	(11,453,572)	9,299,301	(2,154,271)	(12,259,718)	10,048,293	(2,211,426)	(806,145)	748,991	(57,155)
TOTAL EXPENDITURES	439,654,595	360,762,839	800,417,433	468,527,542	378,358,407	846,885,949	28,872,947	17,595,569	46,468,516
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	79,180,951	(185,122,618)	(105,941,667)	53,635,517	(195,176,874)	(141,541,357)	(25,545,434)	(10,054,256)	(35,599,690)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	3,257,064	-	3,257,064	3,257,064	1,590	3,258,654	-	1,590	1,590
Transfers Out	762,000	-	762,000	3,418,774	-	3,418,774	2,656,774	-	2,656,774
Contributions	(148,046,169)	148,046,169	-	(163,124,806)	163,124,806	-	(15,078,638)	15,078,638	-
TOTAL OTHER FINANCING SOURCES/USES	(145,551,105)	148,046,169	2,495,064	(163,266,517)	163,126,397	(16,140,120)	(17,735,411)	15,080,228	(2,655,184)
NET INCREASE (DECREASE) IN FUND BALANCE	(66,370,154)	(37,076,449)	(103,446,603)	(109,650,999)	(32,050,478)	(141,701,477)	(43,280,845)	5,025,972	(38,254,874)
FUND BALANCE, RESERVES									
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	172,005,384	126,825,752	298,831,135	-	-	-
Ending Fund Balance	105,635,230	89,749,302	195,384,532	62,354,384	94,775,274	157,129,658	(43,280,845)	5,025,972	(38,254,874)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	-	-	-
Stores	103,265	-	103,265	103,201	-	103,201	(64)	-	(64)
Restricted	-	89,749,302	89,749,302	-	94,775,274	94,775,274	-	5,025,972	5,025,972
Other Commitments (AB1200)	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	18,023,589	-	18,023,589	17,006,094	-	17,006,094	982,506	-	982,506
Unassigned/Unappropriated	89,358,377	-	89,358,377	45,095,089	-	45,095,089	(44,263,287)	-	(44,263,287)
<i>Unappropriated Percent</i>			11.164%			5.325%			

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Revenue Changes:

2024-25 Estimated to Unaudited Actuals Revenue Comparison			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	\$ 518,835,546	\$ 175,640,220	\$ 694,475,766
Unaudited Actuals	\$ 522,163,059	\$ 183,181,533	\$ 705,344,592
Percentage Change	0.64%	4.29%	1.57%

Expenditures Changes:

2024-25 Estimated to Unaudited Actuals Expenditure Comparison			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	\$ 439,654,595	\$ 360,762,839	\$ 800,417,433
Unaudited Actuals	\$ 468,527,542	\$ 378,358,407	\$ 846,885,949
Percentage Change	6.57%	4.88%	5.81%

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Comparison of Contribution Changes from Estimated Actuals to Unaudited Actuals

2024-25 Unaudited Actuals Contributions from Unrestricted to Restricted

Program	2024-25		2024-25	
	Estimated Actuals	Unaudited Actuals	Difference	
Special Education	\$ 125,000,000	\$ 138,567,694	\$ 13,567,694	
Routine Maintenance (RRMA)	\$ 23,046,169	\$ 24,557,113	\$ 1,510,944	
Combined	\$ 148,046,169	\$ 163,124,806	\$ 15,078,638	

2024-25 Unaudited Actuals Contributions from Unrestricted to Other Funds

Program	2024-25		2024-25	
	Estimated Actuals	Unaudited Actuals	Difference	
Charter Schools	\$ 762,000	\$ 762,000	\$ -	
Adult Education		\$ 2,656,774	\$ 2,656,774	
Combined	\$ 762,000	\$ 3,418,774	\$ 2,656,774	

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Other Funds as of 2024-25 Unaudited Actuals

2024-25 Other Funds Ending Fund Balances

Fund	Name	2024-25 Beginning Fund Balance	2024-25 Net Change	2025-26 Beginning Fund Balance
08	Student Activity Fund	1,668,396	2,082	1,670,479
09	Charter Schools	15,685,391	(2,982,075)	12,703,316
11	Adult Education	167,168	404,773	571,941
12	Child Development	3,561,647	805,872	4,367,520
13	Cafeteria	16,811,123	(5,322,101)	11,489,022
21	Building Fund	457,848,204	(254,660,386)	203,187,818
25	Capital Facilities	30,852,823	6,799,749	37,652,572
35	County School Facilities Fund	3,237	106	3,343
49	Capital Projects for Blended Components	2,710,750	1,178,416	3,889,166
51	Bond Interest and Redemption	48,064,933	(2,071,595)	45,993,338
61	Cafeteria Enterprise Fund	45,446	(6,226)	39,220
67	Self-Insurance Fund	12,168,009	(266,690)	11,901,319

2024-25 Estimated Actuals Summary to Unaudited Actuals

Revenue:

Unrestricted

In comparing estimated actuals to unaudited actuals, unrestricted revenues show a net increase of \$3.37M, with \$3.1M from Local Control Funding Formula (LCFF) and \$1.57M from Local Revenues, partially offset by a \$1.3M reduction in State Revenues.

LCFF shows an increase of \$3.1M from Estimated Actuals to Unaudited Actuals for Secured Property Taxes. This change reflects updated Property Tax collections reported by the County after the close of the fiscal year.

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Other State Revenues decreased by approximately \$1.3M, due to lower-than-expected revenue from state programs such as Lottery funding, the California English Language Development Test (CELDT), and other state-funded reimbursements and revenues. This difference is primarily attributed to entitlement adjustments and revenue estimates that were initially overstated in the budget.

Other Local Revenues increased by approximately \$1.57M, driven primarily by higher interest earnings, lease and rental revenues, interagency transfers, which are funds received from other government agencies for shared services or programs such as SELPA encroachment fees, charter oversight, and miscellaneous local receipts, and donations.

Restricted

In comparison to our 24-25 Restricted Estimated Actuals to Unaudited Actuals, Restricted LCFF revenue increased by \$297K, primarily from higher special education property tax apportionments.

Restricted federal revenues increased overall, with increases from Title II (NCLB II) of approximately \$623K due to carryover adjustments and Title III Limited English Proficient (LEP) of about \$120K. Special Education under the Individuals with Disabilities Education Act (IDEA) also rose by \$219K, with an additional \$139K increase for Early Intervention, while Medi-Cal Activities (MAA) revenue grew by \$267K. These year-end carryover adjustments and other small entitlement reconciliations were the primary factors contributing to the overall increase in restricted federal revenues.

Other State Revenues increased by \$3.8M, driven primarily by higher STRS on-behalf pension contributions \$5.35M, the LCFF Equity Multiplier \$1.61M, ELOP adjustments \$1.20M, Afterschool Learning \$400K, and miscellaneous Other State receipts \$640K. These gains were partly offset by decreases in California Universal Pre-K \$1.50M, the California State Preschool Program \$2.24M across components, Strong Workforce \$570K, CTE Incentive \$150K, State Mental Health, and additional smaller program variances totaling about \$860K.

Local revenues increased by approximately \$644K primarily from the Medi-Cal Billing Option Program.

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Expenditures:

Unrestricted

The increase of approximately \$3.37M in unrestricted certificated salaries from estimated actuals to unaudited actuals is primarily due to adjustments in several pay categories. While Teacher Salary-Regular decreased by \$16.68M, and Librarian Salary-Regular by \$9.3M, these were offset by notable increases across other areas such as Teacher Salary-Substitutes by \$16.78M, Per-diem assignments (teachers, counselors, principals, and vice principals) collectively increased by \$2.36M, and Other Certificated Salaries (mental health, admin, and misc. roles) saw an increase of approximately \$4.21M. These variances highlight changes in staffing utilization, unanticipated program needs.

Classified salaries increased by approximately \$3.95M primarily for increases in overtime pay in Clerical/Office and Maintenance, temporary assignments, including Instructional Aides and Other Classified staff, and regular salaries in areas such as Operations, Transportation, and Classified Administration. These adjustments reflect the District's efforts to address staffing needs, maintain operational continuity, and support site-based services throughout the fiscal year.

Employee benefit costs increased by approximately \$5.3M. The increase reflects higher than anticipated costs in several key areas, including health insurance for certificated staff, classified social security and Medicare contributions, retirement payments, and contributions to post-employment benefits (OPEB). While certain categories, such as certificated Medicare and dental insurance, showed slight savings, these were offset by benefit rate fluctuations, and staffing realignments processed during year-end.

Books, supplies, and equipment expenditures increased by \$7.6M, with the largest increases in Instructional Materials and Supplies totaling \$7.1M, transportation-related categories such as repair parts totaling \$3.1M and gasoline at \$354K, and equipment purchases of \$388K.

Services and other operating expenditures increased by approximately \$9.1M. This increase included \$3.1 M for fuel and heating, waste removal, and water services; \$6M for other contractual expenses; \$254K for maintenance services; \$242K for transportation field trip costs; and \$154K for travel and conferences.

Capital Outlay expenditures increased by \$183K, largely for the purchase of approximately 134 units of custodial equipment, funded by FEMA reimbursements received from prior-year rollover revenues.

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The outgo transfer increased approximately \$806K primarily driven by indirect from our categorical restricted resources and Interfund Transfers of indirect from Categorical Programs such as Child Development and Cafeteria Fund.

Restricted

Certificated salaries increased by \$137K, reflecting minimal variation between projections and actuals.

Classified salaries increased by \$194K, attributed to temporary or hourly classified support assignments later in the year, along with higher-than-anticipated overtime or extra duty costs.

Employee benefits decreased by \$334K, indicating that fewer benefits were needed than projected. This often occurs due to changes in staffing (e.g., vacancies, turnover, unfilled positions) or because benefit elections came in lower than expected, particularly for positions not filled until late in the fiscal year.

Books and supplies spending decreased by \$876K compared to estimates. This suggests that sites and departments may have spent less than anticipated in consumables, instructional materials, or non-capital equipment.

Services and other operating expenses saw the most significant increase, with a net rise of \$16.3M primarily by special education contracting services for \$14.8M and other professional services, utilities, rentals for other small categorical resources totaling 1.5M.

Capital outlay expenditures increased by \$1.3M, signaling that more investments were made in equipment, furniture, or site improvements than previously projected.

The \$749K increase in indirect cost entries reflects necessary year-end adjustments to ensure that indirect costs accurately align with the final actual expenditures across all eligible restricted programs, supporting proper accounting and compliance.

Contributions

The unrestricted general fund contributions increased significantly from estimated actuals to unaudited actuals, reflecting the District's ongoing responsibility to support essential programs that are not fully self-sustaining.

Special Education contributions increased by approximately \$13.6 M, mainly due to higher

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service demands and greater-than-expected costs in staffing, parent transportation, and non-public school placements, along with unbudgeted unauthorized contract payments paid at the end of the fiscal year.

Routine Restricted Maintenance Account (RRMA) contributions also grew by \$1.5M, aligning with actual expenditures to meet the state's minimum maintenance of effort requirement.

Additionally, the District made contributions to other funds through intra-district transfers and programs, including \$2.7 M to Adult Education and \$765 K to Charter Schools. These contributions help ensure continued program operations and compliance with state requirements.

Unrestricted contributions are a vital budgeting mechanism used to cover funding shortfalls in restricted programs and to sustain the functionality of services essential to student learning and school operations when external or restricted revenues fall short.

Overall Comparison of 2024-25 Estimated Actuals vs. Unaudited Actuals – Unrestricted General Fund

The 2024-25 Unaudited Actuals reflect a \$43.2M overall increase compared to the Estimated Actuals used in the 2025-26 Adopted Budget, driven largely by year-end activity that occurred after the development of the Estimated Actuals.

Major areas of increase include:

- Salaries and Benefits, \$12.6M - Retroactive payments, additional staffing costs, Per Diems, Overtime, and final year-end payroll accruals
- Books and Supplies, \$7.6M - Year-end purchases of instructional materials and supplies as departments and sites spent down remaining allocations
- Services and Operating Expenses, \$9.1M - Contracted services, goods, reimbursements, and last-minute invoices, including prior-year invoices, processed after district year-end deadline
- Contributions, \$15M - Higher year-end cost allocations to restricted programs such as Special Education and Routine Restricted Maintenance
- Net Transfers, -\$1.1M - Lower net transfers

Grand Total Change: \$43.2M

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Explanation of Deviation - 2024-25 Estimated Actuals vs. Unaudited Actuals

The District's Estimated Actuals are prepared in the spring using partial-year expenditure data through April or May, before many year-end financial activities are completed. As a result, they do not fully capture costs that are typically recorded later in the fiscal year, such as payroll and benefit accruals, vacation payouts, encumbrance liquidations, over-accruals in payments, unexpected settlements, legal fees, and prior-year invoices paid from the current year's budget. As departments and sites work to maximize their budgets, a substantial volume of contracts, purchase orders, and reimbursements are processed in June. This often includes unexpected services and goods invoices submitted at the last minute or significantly delayed, as well as payments tied to settlements, legal fees, and unauthorized contracts that the District must address to ensure the continued efficient operation of its programs and services.

Many of these expenditures are not recorded until the year-end books are closed, contributing to the differences between the Estimated Actuals and the Unaudited Actuals. Paying prior-year invoices with current-year funds is a concern, as it reduces the resources available to support current-year operations and can misrepresent the District's ability to accurately assess and plan for ongoing expenditures.

Revised Components of Ending Fund Balance to 2025-26 Adopted Budget

Unrestricted

The beginning fund balance in the 2025-26 Adopted Budget has been adjusted to reflect the ending fund balance of 2024-25 Unaudited Actuals. Additionally, the components of ending fund balance to 2025-26 Adopted Budget also reflect the SCTA bargaining unit agreement, as approved by the Board of Education on September 4, 2025, through the AB1200 disclosure process. The total estimated cost to Fund 01 is approximately \$10.3M. Of that amount, \$7.8M is attributed to the unrestricted portion of the General Fund, with \$5.9M related to salary increases and \$1.9M for corresponding benefit adjustments.

Restricted

The remaining \$2.5M falls under restricted programs, consisting of \$2M in salaries and \$45K in benefits, resulted an overall \$-2M. These adjustments ensure that the budget reflects the most current and accurate financial obligations resulting from the approved agreement and demonstrate the District's ongoing commitment to maintaining fiscal transparency and compliance with state reporting requirements.

Other funds were also impacted by this agreement. Specifically, Fund 11 reflects an increase of

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\$31K, with \$25K for salaries and \$6K for benefits; Fund 12 was adjusted by \$107K, including \$87.7K in salaries and \$19.3K in benefits; and Fund 09 shows a total increase of \$211.5K, composed of \$173.2K in salaries and \$38.3K in benefits. These cross-fund adjustments ensure the full scope of the agreement is accurately reflected across all affected programs and maintain the integrity of financial reporting throughout the District's multi-fund operations.

Conclusion

The District's 2024-25 Unaudited Actuals report shows a net decrease of \$43.3M in the unrestricted ending fund balance, resulting in an ending fund balance of \$62.4M. This difference reflects year-end adjustments across revenues, expenditures, contributions, and program activity that differed from earlier projections. Increased actuals in areas such as services and operating expenses, overtime and temporary staffing, benefits, and interfund contributions to support key programs including Special Education, RRMA, Adult Education, and Charter Schools contributed to the ending fund balance. These outcomes highlight the need for continuous monitoring of spending patterns, cost drivers, and programmatic needs.

Although the District's 2024-25 Unaudited Actuals show a positive unrestricted fund balance, current projections indicate the District will be unable to meet the state-required 2% reserve for economic uncertainties in 2025-26 and the two subsequent fiscal years, 2026-27 and 2027-28. Without this reserve, the District may not be able to fully pay its ongoing financial obligations. If the District is unable to meet its obligations, the County Office of Education could intervene, local budget authority could be removed, a state-assigned fiscal advisor could be appointed, and educational programs and services could be impacted. This projected shortfall highlights the need for immediate and sustained corrective action to protect the District's financial stability and maintain uninterrupted support for students, staff, and schools.

In response, the District plans to implement a comprehensive right sizing plan designed to realign ongoing expenditures with sustainable revenue sources. This strategic effort will include multi-year budget adjustments, staffing realignments, and resource allocation reviews. The goal is to preserve educational quality while addressing structural imbalances and restoring reserve levels to meet minimum statutory requirements. By proactively adjusting future budgets, the District reaffirms its commitment to fiscal stewardship, long term solvency, and transparent financial management.

The District will continue to closely monitor its financial position, implement necessary budget adjustments, and carry out a comprehensive, ongoing right-sizing plan to realign staffing and operational costs with available resources. These efforts are critical to ensuring the District meets state reserve requirements, preserves local fiscal control, and maintains stable and uninterrupted educational services for students.

2024-2025
Year-End Unaudited Actuals Financial Report
For the Period Ending June 30, 2025



Guiding Principle

All students graduate with the greatest number
of postsecondary choices from the widest array of options.

Board of Education
September 18, 2025

Sacramento City Unified School District

Board of Education

Jasjit Singh, President, Area 2
Tara Jeane, Vice President, Area 1
Chinua Rhodes, 2nd Vice President, Area 5
Jose Navarro, Area 3
April Ybarra, Area 4
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Cabinet

Lisa Allen, Superintendent
Mary Hardin Young, Deputy Superintendent
Brian Heap, Chief Communications Officer
Janea Marking, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer and Lead Negotiator
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer
Vacant, Chief Legal Counsel

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

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

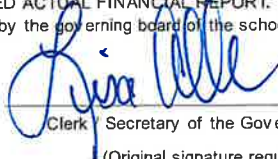
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.08%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$316,338,866.89
	Appropriations Subject to Limit	\$316,338,866.89
ICR	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
	Preliminary Proposed Indirect Cost Rate	4.76%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed:



Clerk / Secretary of the Governing Board

(Original signature required)

Date of Meeting:

9.18.2025

Printed Name:

Lisa Allen

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:

For County Office of Education:

Name

Title

Telephone

E-mail Address

For School District:

Name

Title

Telephone

E-mail Address

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

			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	485,687,776.81	2,985,183.00	488,672,959.81	485,862,174.00	2,688,064.00	488,550,238.00	0.0%
2) Federal Revenue		8100-8299	9,129,355.52	48,166,973.38	57,296,328.90	0.00	52,969,002.84	52,969,002.84	-7.6%
3) Other State Revenue		8300-8599	11,970,751.70	123,346,351.37	135,317,103.07	12,464,964.11	116,141,142.11	128,606,106.22	-5.0%
4) Other Local Revenue		8600-8799	15,375,174.64	8,683,025.11	24,058,199.75	14,565,390.96	7,946,272.00	22,531,662.96	-6.3%
5) TOTAL, REVENUES			522,163,058.67	183,181,532.86	705,344,591.53	512,912,529.07	179,744,480.95	692,657,010.02	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	218,471,232.15	99,871,987.34	318,343,219.49	218,744,200.27	89,182,004.10	307,926,204.37	-3.3%
2) Classified Salaries		2000-2999	62,468,376.51	39,768,173.20	102,236,549.71	64,724,110.31	55,539,782.10	120,263,892.41	17.6%
3) Employee Benefits		3000-3999	143,248,935.67	98,413,589.11	241,662,524.78	140,684,921.51	123,549,803.93	264,234,725.44	9.3%
4) Books and Supplies		4000-4999	10,650,543.37	7,845,566.30	18,496,109.67	7,804,267.28	19,207,716.20	27,011,983.48	46.0%
5) Services and Other Operating Expenditures		5000-5999	42,774,523.21	113,582,323.62	156,356,846.83	28,936,152.76	34,865,143.54	63,801,296.30	-59.2%
6) Capital Outlay		6000-6999	2,060,364.52	8,828,475.14	10,888,839.66	1,684,908.88	7,069,360.89	8,754,269.77	-19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,113,284.53	0.00	1,113,284.53	1,378,467.00	0.00	1,378,467.00	23.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,259,718.44)	10,048,292.64	(2,211,425.80)	(12,953,967.38)	10,719,859.71	(2,234,107.67)	1.0%
9) TOTAL, EXPENDITURES			468,527,541.52	378,358,407.35	846,885,948.87	451,003,060.63	340,133,670.47	791,136,731.10	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,635,517.15	(195,176,874.49)	(141,541,357.34)	61,909,468.44	(160,389,189.52)	(98,479,721.08)	-30.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,257,063.82	1,590.45	3,258,654.27	3,755,880.00	0.00	3,755,880.00	15.3%
b) Transfers Out		7600-7629	3,418,773.96	0.00	3,418,773.96	0.00	0.00	0.00	-100.0%
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	(163,124,806.40)	163,124,806.40	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,286,516.54)	163,126,396.85	(160,119.69)	(143,326,064.23)	147,081,944.23	3,755,880.00	-2,445.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,650,999.39)	(32,050,477.64)	(141,701,477.03)	(81,416,595.79)	(13,307,245.29)	(94,723,841.08)	-33.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	172,005,383.87	126,825,751.54	298,831,135.41	62,354,384.48	94,775,273.90	157,129,658.38	-47.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,005,383.87	126,825,751.54	298,831,135.41	62,354,384.48	94,775,273.90	157,129,658.38	-47.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	126,825,751.54	298,831,135.41	62,354,384.48	94,775,273.90	157,129,658.38	-47.4%
2) Ending Balance, June 30 (E + F1e)			62,354,384.48	94,775,273.90	157,129,658.38	(19,062,211.31)	81,468,028.61	62,405,817.30	-60.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	103,200.71	0.00	103,200.71	103,265.00	0.00	103,265.00	0.1%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	2,493,571.00	2,493,571.00	New
b) Restricted		9740	0.00	94,775,273.90	94,775,273.90	0.00	81,024,449.91	81,024,449.91	-14.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	7,811,730.00	0.00	7,811,730.00	New
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	17,006,094.46	0.00	17,006,094.46	15,822,735.00	0.00	15,822,735.00	-7.0%
Unassigned/Unappropriated Amount		9790	45,095,089.31	0.00	45,095,089.31	(42,949,941.31)	(2,049,992.30)	(44,999,933.61)	-199.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	128,839,807.11	108,286,088.24	237,125,895.35				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,312,434.56	0.00	1,312,434.56				
b) in Banks		9120	163,087.79	394.76	163,482.55				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	14,597,246.44	506,666.42	15,104,112.86				
4) Due from Grantor Government		9290	2,736,933.61	39,980,054.53	42,716,988.34				
5) Due from Other Funds		9310	7,469,253.45	1,979,132.15	9,448,385.60				
6) Stores		9320	103,200.71	0.00	103,200.71				

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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			155,371,963.87	150,752,536.10	306,124,499.97				
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	62,790,080.66	48,038,769.69	110,828,860.35				
2) Due to Grantor Governments		9590	25,469,832.93	3,774,820.88	29,244,653.81				
3) Due to Other Funds		9610	4,757,655.80	1,324,654.86	6,082,310.66				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,839,016.77	2,839,016.77				
6) TOTAL, LIABILITIES			93,017,579.39	55,977,262.20	148,994,841.59				
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)			62,354,384.48	94,775,273.90	157,129,658.38				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	238,900,225.00	0.00	238,900,225.00	290,946,637.00	0.00	290,946,637.00	21.8%
Education Protection Account State Aid - Current Year		8012	117,892,668.00	0.00	117,892,668.00	69,893,387.00	0.00	69,893,387.00	-40.7%
State Aid - Prior Years		8019	(3,198,904.00)	0.00	(3,198,904.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	660,146.53	0.00	660,146.53	648,732.00	0.00	648,732.00	-1.7%
Timber Yield Tax		8022	14.30	0.00	14.30	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	100,422,373.26	0.00	100,422,373.26	99,671,094.00	0.00	99,671,094.00	-0.7%
Unsecured Roll Taxes		8042	3,940,423.56	0.00	3,940,423.56	3,565,525.00	0.00	3,565,525.00	-9.5%
Prior Years' Taxes		8043	923,403.23	0.00	923,403.23	865,861.00	0.00	865,861.00	-6.2%
Supplemental Taxes		8044	2,044,120.85	0.00	2,044,120.85	2,949,989.00	0.00	2,949,989.00	44.3%
Education Revenue Augmentation Fund (ERAF)		8045	25,196,603.96	0.00	25,196,603.96	19,974,365.00	0.00	19,974,365.00	-20.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,090,532.66	0.00	15,090,532.66	15,374,047.00	0.00	15,374,047.00	1.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	26,576.69	0.00	26,576.69	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(.04)	0.00	(.04)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			501,898,184.00	0.00	501,898,184.00	503,889,637.00	0.00	503,889,637.00	0.4%
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	(16,210,407.19)	0.00	(16,210,407.19)	(18,027,463.00)	0.00	(18,027,463.00)	11.2%
Property Taxes Transfers		8097	0.00	2,985,183.00	2,985,183.00	0.00	2,688,064.00	2,688,064.00	-10.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			485,687,776.81	2,985,183.00	488,672,959.81	485,862,174.00	2,688,064.00	488,550,238.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	11,541,229.21	11,541,229.21	0.00	10,223,915.00	10,223,915.00	-11.4%
Special Education Discretionary Grants		8182	0.00	935,498.00	935,498.00	0.00	895,263.00	895,263.00	-4.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	9,129,355.52	0.00	9,129,355.52	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		20,393,957.19	20,393,957.19		28,515,904.75	28,515,904.75	39.8%
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		2,808,514.14	2,808,514.14		1,996,976.00	1,996,976.00	-28.9%
Title III, Immigrant Student Program	4201	8290		923.29	923.29		212,771.00	212,771.00	22,944.9%

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)	
Title III, English Learner Program	4203	8290		803,380.59	803,380.59		1,145,901.00	1,145,901.00	42.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		5,749,594.24	5,749,594.24		5,947,442.25	5,947,442.25	3.4%
	Career and Technical Education	3500-3599 8290		528,198.56	528,198.56		529,284.00	529,284.00	0.2%
All Other Federal Revenue	All Other	8290	0.00	5,405,678.16	5,405,678.16	0.00	3,501,545.84	3,501,545.84	-35.2%
TOTAL, FEDERAL REVENUE			9,129,355.52	48,166,973.38	57,296,328.90	0.00	52,969,002.84	52,969,002.84	-7.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		31,349,082.00	31,349,082.00		33,894,591.00	33,894,591.00	8.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Pnor Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	200,000.00	200,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,636,748.00	0.00	1,636,748.00	1,631,404.11	0.00	1,631,404.11	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	6,796,800.20	3,069,466.56	9,866,266.76	6,333,560.00	2,719,120.00	9,052,680.00	-8.2%
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		26,591,457.52	26,591,457.52		19,407,883.00	19,407,883.00	-27.0%
After School Education and Safety (ASES)	6010	8590		10,155,185.48	10,155,185.48		9,045,876.16	9,045,876.16	-10.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		495,374.60	495,374.60		399,070.00	399,070.00	-19.4%
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		1,334,948.28	1,334,948.28		1,277,448.00	1,277,448.00	-4.3%
Arts and Music in Schools (Prop 28)	6770	8590		5,925,451.00	5,925,451.00		5,639,266.00	5,639,266.00	-4.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,537,203.50	44,225,385.92	47,762,589.42	4,500,000.00	43,757,887.95	48,257,887.95	1.0%
TOTAL, OTHER STATE REVENUE			11,970,751.70	123,346,351.37	135,317,103.07	12,464,964.11	116,141,142.11	128,606,106.22	-5.0%
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	18,271.19	0.00	18,271.19	89,889.00	0.00	89,889.00	392.0%
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	2,470,308.72	603,470.34	3,073,779.06	2,282,272.00	360,085.00	2,642,357.00	-14.0%
Interest		8660	11,877,065.45	0.00	11,877,065.45	10,223,946.00	0.00	10,223,946.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,324,818.44)	0.00	(2,324,818.44)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,341,490.36	0.00	1,341,490.36	1,071,280.00	0.00	1,071,280.00	-20.1%
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									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	13,289.00	0.00	13,289.00	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	1,979,568.36	8,079,554.77	10,059,123.13	918,003.96	7,586,187.00	8,504,190.96	-15.5%
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			15,375,174.64	8,683,025.11	24,058,199.75	14,585,390.96	7,946,272.00	22,531,662.96	-6.3%
TOTAL, REVENUES			522,163,058.67	183,181,532.86	705,344,591.53	512,912,529.07	179,744,480.95	692,657,010.02	-1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	178,867,563.62	60,215,056.52	239,082,620.14	170,797,730.52	55,765,876.84	226,563,607.36	-5.2%
Certificated Pupil Support Salaries		1200	15,346,330.24	16,815,665.62	32,161,995.86	20,690,991.22	11,743,367.26	32,434,358.48	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	22,669,882.09	5,959,720.33	28,629,602.42	24,231,006.13	4,509,335.81	28,740,341.94	0.4%
Other Certificated Salaries		1900	1,587,456.20	16,881,544.87	18,469,001.07	3,024,472.40	17,143,424.19	20,167,896.59	9.2%
TOTAL, CERTIFICATED SALARIES			218,471,232.15	99,871,987.34	318,343,219.49	218,744,200.27	89,182,004.10	307,926,204.37	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,966,753.83	15,013,239.01	17,979,992.84	3,332,073.43	28,992,697.56	32,324,770.99	79.8%
Classified Support Salaries		2200	24,484,000.48	11,641,118.64	36,125,119.12	24,779,117.97	14,678,308.59	39,457,426.56	9.2%
Classified Supervisors' and Administrators' Salaries		2300	9,532,958.44	4,485,696.10	14,018,654.54	10,192,713.89	3,506,876.92	13,699,590.81	-2.3%
Clerical, Technical and Office Salaries		2400	22,544,606.18	4,728,765.55	27,273,371.73	22,002,558.53	4,194,206.82	26,196,765.35	-3.9%
Other Classified Salaries		2900	2,940,057.58	3,899,353.90	6,839,411.48	4,417,846.49	4,167,692.21	8,585,538.70	25.5%
TOTAL, CLASSIFIED SALARIES			62,468,376.51	39,768,173.20	102,236,549.71	64,724,110.31	55,539,782.10	120,263,892.41	17.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	38,509,356.86	44,343,771.44	82,853,128.30	40,765,295.30	40,457,072.79	81,222,368.09	-2.0%
PERS		3201-3202	15,855,340.62	10,775,841.01	26,631,181.63	18,316,855.91	11,755,987.20	30,072,843.11	12.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	8,090,945.38	4,602,811.16	12,693,756.54	9,886,289.79	5,778,442.46	15,664,732.25	23.4%
Unemployment Insurance		3501-3502	201,188.07	70,338.98	271,527.05	141,282.93	71,298.24	212,581.17	-21.7%
Workers' Compensation		3601-3602	4,214,054.82	2,107,830.45	6,321,885.27	4,250,612.83	1,867,296.81	6,117,909.64	-3.2%
OPEB, Allocated		3701-3702	13,622,380.34	6,765,309.67	20,387,690.01	17,705,989.04	10,572,070.57	28,278,059.61	38.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,052.43	14,558.83	52,611.26	40,237.43	9,969.66	50,207.09	-4.6%
TOTAL, EMPLOYEE BENEFITS			143,248,935.67	98,413,589.11	241,662,524.78	140,584,921.51	123,549,803.93	264,234,725.44	9.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,973.92	1,358,463.86	1,362,437.78	85,026.00	2,719,120.00	2,804,146.00	105.8%
Books and Other Reference Materials		4200	36,850.46	129,286.67	166,137.13	165,329.00	58,707.00	224,036.00	34.9%
Materials and Supplies		4300	8,588,603.22	4,991,812.03	13,580,415.25	6,859,787.17	15,011,093.56	21,870,880.73	61.0%
Noncapitalized Equipment		4400	2,021,115.77	1,366,003.74	3,387,119.51	694,125.11	1,418,795.64	2,112,920.75	-37.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,650,543.37	7,845,566.30	18,496,109.67	7,804,267.28	19,207,716.20	27,011,983.48	46.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,052,649.54	98,250,525.50	102,303,175.04	3,674,783.94	20,420,894.78	24,095,678.72	-76.4%
Travel and Conferences		5200	315,163.69	602,979.74	918,143.43	682,975.56	675,009.22	1,357,984.78	47.9%
Dues and Memberships		5300	152,153.55	5,797.00	157,950.55	200,592.00	8,200.00	208,792.00	32.2%
Insurance		5400 - 5450	3,400,357.42	875.00	3,401,232.42	3,865,191.54	0.00	3,865,191.54	13.6%
Operations and Housekeeping Services		5500	13,879,023.95	4,900.00	13,883,923.95	42,000.00	105,000.00	147,000.00	-98.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,465,179.13	528,080.84	1,993,259.97	1,832,481.20	953,683.40	2,786,164.60	39.8%
Transfers of Direct Costs		5710	(128,309.46)	128,309.46	0.00	(406,369.69)	406,369.69	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,774,603.36)	(108,229.31)	(1,882,832.67)	(1,598,916.00)	(81,280.13)	(1,680,206.13)	-10.8%
Professional/Consulting Services and Operating Expenditures		5800	19,980,781.07	14,153,333.76	34,134,114.83	19,059,191.69	12,344,076.58	31,403,268.27	-8.0%
Communications		5900	1,432,127.68	15,751.63	1,447,879.31	1,584,322.52	33,200.00	1,617,522.52	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,774,523.21	113,582,323.62	156,356,846.83	28,936,152.76	34,865,143.54	63,801,296.30	-59.2%

			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							
CAPITAL OUTLAY									
Land		6100	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Land Improvements		6170	0,00	117,596.53	117,596.53	0,00	0,00	0,00	-100.0%
Buildings and Improvements of Buildings		6200	24,311.52	7,520,906.37	7,545,217.89	0,00	2,227,803.54	2,227,803.54	-70.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Equipment		6400	2,036,053.00	1,144,028.88	3,180,081.88	1,620,908.88	4,841,557.35	6,462,466.23	103.2%
Equipment Replacement		6500	0,00	45,943.36	45,943.36	64,000.00	0,00	64,000.00	39.3%
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			2,060,364.52	8,828,475.14	10,888,839.66	1,684,908.88	7,069,360.89	8,754,269.77	-19.6%
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	66,761.00	0,00	66,761,00	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	1,036,147.00	0,00	1,036,147,00	1,367,932,00	0,00	1,367,932.00	32.0%
Payments to JPAs		7143	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To County Offices		7212	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To JPAs		7213	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0,00	0,00		0,00	0,00	0,0%
To County Offices	6500	7222		0,00	0,00		0,00	0,00	0,0%
To JPAs	6500	7223		0,00	0,00		0,00	0,00	0,0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0,00	0,00		0,00	0,00	0,0%
To County Offices	6360	7222		0,00	0,00		0,00	0,00	0,0%
To JPAs	6360	7223		0,00	0,00		0,00	0,00	0,0%
Other Transfers of Apportionments	All Other	7221-7223	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Transfers		7281-7283	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Transfers Out to All Others		7299	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Debt Service									
Debt Service - Interest		7438	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Debt Service - Principal		7439	10,376.53	0,00	10,376.53	10,535.00	0,00	10,535.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,113,284.53	0,00	1,113,284.53	1,378,467.00	0,00	1,378,467.00	23.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,048,292.64)	10,048,292.64	0,00	(10,719,859.71)	10,719,859.71	0,00	0,0%
Transfers of Indirect Costs - Interfund		7350	(2,211,425.80)	0,00	(2,211,425.80)	(2,234,107.67)	0,00	(2,234,107.67)	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,259,718.44)	10,048,292.64	(2,211,425.80)	(12,953,967.38)	10,719,859.71	(2,234,107.67)	1.0%
TOTAL, EXPENDITURES			468,527,541.52	378,358,407.35	846,885,948.87	451,003,060.63	340,133,670.47	791,136,731.10	-6.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
From: Bond Interest and Redemption Fund		8914	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Authorized Interfund Transfers In		8919	3,257,063.82	1,590.45	3,258,654.27	3,755,880.00	0,00	3,755,880.00	15.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,257,063.82	1,590.45	3,258,654.27	3,755,880.00	0,00	3,755,880.00	15.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To: Special Reserve Fund		7612	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To State School Building Fund/County School Facilities Fund		7613	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
To: Cafeteria Fund		7616	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Authorized Interfund Transfers Out		7619	3,418,773.96	0,00	3,418,773.96	0,00	0,00	0,00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,418,773.96	0,00	3,418,773.96	0,00	0,00	0,00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0,00	0,00	0,00	0,00	0,0%

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)	
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									
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	(163,136,242.28)	163,136,242.28	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
Contributions from Restricted Revenues		8990	11,435.88	(11,435.88)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(163,124,806.40)	163,124,806.40	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(163,286,516.54)	163,126,396.85	(160,119.69)	(143,326,064.23)	147,081,944.23	3,755,880.00	-2,445.7%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	485,637,776.81	2,985,183.00	488,622,959.81	485,862,174.00	2,688,064.00	488,550,238.00	0.0%
2) Federal Revenue		8100-8299	9,129,355.52	48,166,973.38	57,296,328.90	0.00	52,969,002.84	52,969,002.84	-7.6%
3) Other State Revenue		8300-8599	11,970,751.70	123,346,351.37	135,317,103.07	12,464,964.11	116,141,142.11	128,606,106.22	-5.0%
4) Other Local Revenue		8600-8799	15,375,174.64	8,683,025.11	24,058,199.75	14,585,390.96	7,946,272.00	22,531,662.96	-6.3%
5) TOTAL, REVENUES			522,163,058.67	183,181,532.86	705,344,591.53	512,912,529.07	179,744,480.95	692,657,010.02	-1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	277,887,322.33	242,022,996.16	519,910,318.49	239,173,675.44	194,110,460.99	433,284,136.43	-16.7%
2) Instruction - Related Services	2000-2999		66,950,987.06	42,994,900.92	109,945,887.98	74,796,580.24	44,870,940.65	119,667,520.89	8.8%
3) Pupil Services	3000-3999		45,212,531.39	53,079,979.29	98,292,510.68	61,790,084.28	60,560,833.99	122,350,918.27	24.5%
4) Ancillary Services	4000-4999		1,145,403.81	608,728.07	1,754,131.88	11,629,181.05	2,783,025.77	14,412,206.82	721.6%
5) Community Services	5000-5999		433,568.76	29,825.59	463,394.35	0.00	267,964.00	267,964.00	-42.2%
6) Enterprise	6000-6999		25,000.00	0.00	25,000.00	0.00	87,360.00	87,360.00	249.4%
7) General Administration	7000-7999		25,558,354.87	11,955,732.74	37,514,087.61	26,087,773.19	13,134,682.36	39,222,435.55	4.6%
8) Plant Services	8000-8999		50,201,088.77	27,666,244.58	77,867,333.35	36,147,299.43	24,318,422.71	60,465,722.14	-22.3%
9) Other Outgo	9000-9999		1,113,284.53	0.00	1,113,284.53	1,378,467.00	0.00	1,378,467.00	23.8%
10) TOTAL, EXPENDITURES			468,527,541.52	378,358,407.35	846,885,948.87	451,003,060.63	340,133,670.47	791,136,731.10	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,635,517.15	(195,176,874.49)	(141,541,357.34)	61,909,468.44	(160,389,189.52)	(98,479,721.08)	-30.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,257,063.82	1,590.45	3,258,654.27	3,755,880.00	0.00	3,755,880.00	15.3%
b) Transfers Out	7600-7629		3,418,773.96	0.00	3,418,773.96	0.00	0.00	0.00	-100.0%
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	9980-9999		(163,124,806.40)	163,124,806.40	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,286,516.54)	163,126,396.85	(160,119.69)	(143,326,064.23)	147,081,944.23	3,755,880.00	-2,445.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(109,650,999.39)	(32,050,477.64)	(141,701,477.03)	(81,416,595.79)	(13,307,245.29)	(94,723,841.08)	-33.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		172,005,383.87	128,825,751.54	298,831,135.41	62,354,384.48	94,775,273.90	157,129,658.38	-47.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,005,383.87	128,825,751.54	298,831,135.41	62,354,384.48	94,775,273.90	157,129,658.38	-47.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	128,825,751.54	298,831,135.41	62,354,384.48	94,775,273.90	157,129,658.38	-47.4%
2) Ending Balance, June 30 (E + F1e)			62,354,384.48	94,775,273.90	157,129,658.38	(18,062,211.31)	81,468,028.61	62,405,817.30	-60.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores	9712		103,200.71	0.00	103,200.71	103,265.00	0.00	103,265.00	0.1%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	2,493,571.00	2,493,571.00	New
b) Restricted	9740		0.00	94,775,273.90	94,775,273.90	0.00	81,024,449.91	81,024,449.91	-14.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	7,811,730.00	0.00	7,811,730.00	New
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		17,006,094.46	0.00	17,006,094.46	15,822,735.00	0.00	15,822,735.00	-7.0%
Unassigned/Unappropriated Amount	9790		45,095,089.31	0.00	45,095,089.31	(42,949,941.31)	(2,049,992.30)	(44,999,933.61)	-199.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	22,521,786.08	22,521,786.08
5810	Other Restricted Federal	0.00	429,256.04
6211	Literacy Coaches and Reading Specialists Grant Program	2,572,936.75	1,502,358.58
6266	Educator Effectiveness, FY 2021-22	2,989,284.47	179,852.81
6300	Lottery: Instructional Materials	3,253,987.22	3,253,987.22
6332	CA Community Schools Partnership Act - Implementation Grant	5,089,048.40	4,410,502.40
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6383	Golden State Pathways Program	251,378.14	251,378.14
6547	Special Education Early Intervention Preschool Grant	951,187.90	951,187.90
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,561,365.09	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,730,779.71	6,886,006.93
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	65,028.41	0.00
7029	Child Nutrition: Food Service Staff Training Funds	140,352.62	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	750,503.12	0.00
7034	Child Nutrition: Commercial Dishwasher Grant	160,000.00	0.00
7085	Learning Communities for School Success Program	473,617.30	0.00
7311	Classified School Employee Professional Development Block Grant	38,518.39	109.39
7339	Dual Enrollment Opportunities	69,087.21	0.00
7388	SB 117 COVID-19 LEA Response Funds	196,853.26	196,853.26
7399	LCFF Equity Multiplier	5,280,845.06	4,553,357.49
7412	A-G Access/Success Grant	1,768,924.64	593,228.76
7413	A-G Learning Loss Mitigation Grant	787,242.49	0.00
7435	Learning Recovery Emergency Block Grant	4,811,145.29	362,725.79
7810	Other Restricted State	841,659.04	841,659.04
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,124,094.11	8,336,728.61
9010	Other Restricted Local	13,534,318.20	25,942,140.47
Total, Restricted Balance		94,775,273.90	81,024,449.91

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,541,620.90	0.00	-100.0%
5) TOTAL, REVENUES			1,541,620.90	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	1,539,538.57	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,539,538.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,082.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,082.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,668,396.21	1,670,478.54	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,670,478.54	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,670,478.54	0.1%
2) Ending Balance, June 30 (E + F1e)			1,670,478.54	1,670,478.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,664,544.54	1,670,478.54	0.4%
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					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,664,544.54		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,670,478.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,670,478.54		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,541,620.90	0.00	-100.0%
TOTAL, REVENUES			1,541,620.90	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,539,538.57	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,539,538.57	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,539,538.57	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,541,620.90	0.00	-100.0%
5) TOTAL, REVENUES			1,541,620.90	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,539,538.57	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,539,538.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,082.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,082.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,668,396.21	1,670,478.54	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,670,478.54	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,670,478.54	0.1%
2) Ending Balance, June 30 (E + F1e)			1,670,478.54	1,670,478.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,664,544.54	1,670,478.54	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,664,544.54	1,670,478.54
Total, Restricted Balance		1,664,544.54	1,670,478.54

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,904,719.00	19,107,429.67	1.1%
2) Federal Revenue		8100-8299	455,779.44	493,958.00	8.4%
3) Other State Revenue		8300-8599	3,178,120.54	4,123,501.94	29.7%
4) Other Local Revenue		8600-8799	801,045.53	29,150.00	-96.4%
5) TOTAL, REVENUES			23,339,664.51	23,754,039.61	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,669,082.38	10,242,252.97	-4.0%
2) Classified Salaries		2000-2999	1,633,992.10	1,900,672.10	16.3%
3) Employee Benefits		3000-3999	6,914,825.44	8,364,972.82	21.3%
4) Books and Supplies		4000-4999	490,506.13	1,362,168.65	177.7%
5) Services and Other Operating Expenditures		5000-5999	4,005,383.12	3,445,738.38	-14.0%
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	111,296.09	205,784.01	84.9%
9) TOTAL, EXPENDITURES			23,825,085.26	25,541,588.93	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,420.75)	(1,787,549.32)	268.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	762,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,258,654.27	3,755,880.00	15.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,496,654.27)	(3,755,880.00)	50.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,982,075.02)	(5,543,429.32)	85.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,685,390.76	12,703,315.74	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,685,390.76	12,703,315.74	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	12,703,315.74	-19.0%
2) Ending Balance, June 30 (E + F1e)			12,703,315.74	7,159,886.42	-43.6%
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	4,672.80	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,631,108.44	3,960,364.03	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,067,534.50	3,302,903.78	-45.6%
Charter Fund	0000	9780	6,067,534.50		
Charter Fund	0000	9780		3,302,903.78	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(103,401.39)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,291,490.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	108,153.96		
b) in Banks		9120	966.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	380,383.19		
4) Due from Grantor Government		9290	1,356,862.07		
5) Due from Other Funds		9310	1,828,155.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	4,672.80		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,970,684.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,218,688.84		
2) Due to Grantor Governments		9590	2,504,513.85		
3) Due to Other Funds		9610	341,361.42		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	202,804.64		
6) TOTAL, LIABILITIES			4,267,368.75		
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)			12,703,315.74		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	10,491,711.00	12,811,047.67	22.1%
Education Protection Account State Aid - Current Year		8012	4,168,811.00	1,907,756.00	-54.2%
State Aid - Prior Years		8019	(113,212.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,357,409.00	4,388,626.00	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,904,719.00	19,107,429.67	1.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	434,046.44	493,958.00	13.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Federal Revenue	All Other	8290	21,733.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			455,779.44	493,958.00	8.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,352.00	45,438.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	314,670.03	382,662.00	21.6%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,059,668.00	2,243,821.00	111.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	273,457.00	247,295.00	-9.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,484,973.51	1,204,285.94	-18.9%
TOTAL, OTHER STATE REVENUE			3,178,120.54	4,123,501.94	29.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	764,704.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(54,270.04)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	90,611.57	29,150.00	-67.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			801,045.53	29,150.00	-96.4%
TOTAL, REVENUES			23,339,664.51	23,754,039.61	1.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,874,285.99	8,651,877.00	-2.5%
Certificated Pupil Support Salaries		1200	425,323.78	413,848.66	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,284,237.60	1,136,389.73	-11.5%
Other Certificated Salaries		1900	85,235.01	40,137.58	-52.9%
TOTAL, CERTIFICATED SALARIES			10,669,082.38	10,242,252.97	-4.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	254,015.26	450,194.06	77.2%
Classified Support Salaries		2200	497,304.60	520,088.84	4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	677,492.54	784,998.99	15.9%
Other Classified Salaries		2900	205,179.70	145,390.21	-29.1%
TOTAL, CLASSIFIED SALARIES			1,633,992.10	1,900,672.10	16.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,714,365.93	2,931,017.77	8.0%
PERS		3201-3202	409,701.64	540,122.58	31.8%
OASDI/Medicare/Alternative		3301-3302	295,534.72	393,372.90	33.1%
Health and Welfare Benefits		3401-3402	2,695,902.69	3,534,031.15	31.1%
Unemployment Insurance		3501-3502	6,130.33	6,054.87	-1.2%
Workers' Compensation		3601-3602	184,546.79	182,060.29	-1.3%
OPEB, Allocated		3701-3702	607,114.66	796,966.86	31.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,528.68	1,346.40	-11.9%
TOTAL, EMPLOYEE BENEFITS			6,914,825.44	8,384,972.82	21.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	37,524.83	0.00	-100.0%
Books and Other Reference Materials		4200	1,444.17	108,955.00	7,444.5%
Materials and Supplies		4300	332,320.70	1,253,213.65	277.1%
Noncapitalized Equipment		4400	119,216.43	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			490,506.13	1,362,168.65	177.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,081,700.32	275,000.00	-74.6%
Travel and Conferences		5200	39,340.23	45,787.00	16.4%
Dues and Memberships		5300	9,120.00	0.00	-100.0%
Insurance		5400-5450	175.00	0.00	-100.0%
Operations and Housekeeping Services		5500	480,306.60	512,808.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,080.92	30,070.80	36.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,588,044.44	1,581,188.58	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	783,242.98	996,184.00	27.2%
Communications		5900	1,372.63	4,700.00	242.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,005,383.12	3,445,738.38	-14.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	111,296.09	205,784.01	84.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,296.09	205,784.01	84.9%
TOTAL, EXPENDITURES			23,825,085.26	25,541,588.93	7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	762,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			762,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,258,654.27	3,755,880.00	15.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,258,654.27	3,755,880.00	15.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,496,654.27)	(3,755,880.00)	50.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,904,719.00	19,107,429.67	1.1%
2) Federal Revenue		8100-8299	455,779.44	493,958.00	8.4%
3) Other State Revenue		8300-8599	3,178,120.54	4,123,501.94	29.7%
4) Other Local Revenue		8600-8799	801,045.53	29,150.00	-96.4%
5) TOTAL, REVENUES			23,339,664.51	23,754,039.61	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,700,397.92	17,350,783.47	3.9%
2) Instruction - Related Services	2000-2999		4,510,567.44	5,228,791.11	15.9%
3) Pupil Services	3000-3999		680,942.48	809,278.03	18.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		111,296.09	205,784.01	84.9%
8) Plant Services	8000-8999		1,821,881.33	1,946,952.31	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,825,085.26	25,541,588.93	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(485,420.75)	(1,787,549.32)	268.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	762,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,258,654.27	3,755,880.00	15.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,496,654.27)	(3,755,880.00)	50.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,982,075.02)	(5,543,429.32)	85.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,685,390.76	12,703,315.74	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,685,390.76	12,703,315.74	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	12,703,315.74	-19.0%
2) Ending Balance, June 30 (E + F1e)			12,703,315.74	7,159,886.42	-43.6%
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	4,672.80	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,631,108.44	3,960,384.03	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,067,534.50	3,302,903.78	-45.6%
Charter Fund	0000	9780	6,067,534.50		
Charter Fund	0000	9780		3,302,903.78	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(103,401.39)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,160,579.47	2,569,265.52
6266	Educator Effectiveness, FY 2021-22	114,963.29	35,171.77
6300	Lottery: Instructional Materials	603,317.27	603,317.27
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	739,325.82	61,177.92
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	434,864.01	318,237.30
7311	Classified School Employee Professional Development Block Grant	5,567.00	5,567.00
7339	Dual Enrollment Opportunities	464,903.91	226,028.34
7399	LCFF Equity Multiplier	98,164.94	39,500.49
7435	Learning Recovery Emergency Block Grant	1,936,454.31	0.00
7810	Other Restricted State	25,577.00	25,577.00
9010	Other Restricted Local	47,391.42	76,541.42
Total, Restricted Balance		6,631,108.44	3,960,384.03

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,334,031.86	1,272,145.60	-4.6%
3) Other State Revenue		8300-8599	1,963,434.30	1,845,926.00	-6.0%
4) Other Local Revenue		8600-8799	2,509,913.27	3,235,485.81	28.9%
5) TOTAL, REVENUES			5,807,379.43	6,353,557.41	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,094,876.67	1,605,793.01	-23.3%
2) Classified Salaries		2000-2999	1,896,723.87	1,800,426.08	-5.1%
3) Employee Benefits		3000-3999	2,490,972.84	2,559,220.94	2.7%
4) Books and Supplies		4000-4999	138,676.01	125,752.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	1,280,580.90	150,038.38	-88.3%
6) Capital Outlay		6000-6999	37,316.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,234.21	112,327.00	-6.6%
9) TOTAL, EXPENDITURES			8,059,380.50	6,353,557.41	-21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,252,001.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,656,773.96	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,656,773.96	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			404,772.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,168.40	571,941.29	242.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,168.40	571,941.29	242.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	571,941.29	242.1%
2) Ending Balance, June 30 (E + F1e)			571,941.29	571,941.29	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	571,941.29	571,941.29	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	453,668.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,991.97)		
b) in Banks		9120	925,912.53		
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	24,804.93		
4) Due from Grantor Government		9290	2,535,651.80		
5) Due from Other Funds		9310	2,659,931.42		
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			6,572,977.13		
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	426,305.36		
2) Due to Grantor Governments		9590	6,283.73		
3) Due to Other Funds		9610	5,374,726.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	193,720.62		
6) TOTAL, LIABILITIES			6,001,035.84		
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)			571,941.29		
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	624,555.28	372,433.61	-40.4%
All Other Federal Revenue	All Other	8290	709,476.58	899,711.99	26.8%
TOTAL, FEDERAL REVENUE			1,334,031.86	1,272,145.60	-4.6%
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	1,615,561.00	1,700,000.00	5.2%
All Other State Revenue	All Other	8590	347,873.30	145,926.00	-58.1%
TOTAL, OTHER STATE REVENUE			1,963,434.30	1,845,926.00	-6.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(15,397.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(34,034.97)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	681,016.92	1,465,877.87	115.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,878,328.32	1,769,607.94	-5.8%

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			2,509,913.27	3,235,485.81	28.9%
TOTAL, REVENUES			5,807,379.43	6,353,557.41	9.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,646,289.39	1,300,762.85	-21.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	448,587.28	305,030.16	-32.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,094,876.67	1,605,793.01	-23.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	265,180.98	275,626.68	3.9%
Classified Support Salaries		2200	708,986.90	727,208.20	2.6%
Classified Supervisors' and Administrators' Salaries		2300	231,350.86	131,994.96	-42.9%
Clerical, Technical and Office Salaries		2400	656,150.60	581,273.20	-11.4%
Other Classified Salaries		2900	35,054.53	84,323.04	140.5%
TOTAL, CLASSIFIED SALARIES			1,896,723.87	1,800,426.08	-5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	470,185.05	412,715.29	-12.2%
PERS		3201-3202	507,764.14	544,738.18	7.3%
OASDI/Medicare/Alternative		3301-3302	172,769.33	170,750.47	-1.2%
Health and Welfare Benefits		3401-3402	1,029,846.22	1,111,002.44	7.9%
Unemployment Insurance		3501-3502	2,077.13	1,698.30	-18.2%
Workers' Compensation		3601-3602	59,647.87	51,083.25	-14.4%
OPEB, Allocated		3701-3702	248,134.20	267,127.41	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	548.90	105.60	-80.8%
TOTAL, EMPLOYEE BENEFITS			2,490,972.84	2,559,220.94	2.7%
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	113,135.76	125,752.00	11.2%
Noncapitalized Equipment		4400	25,540.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			138,676.01	125,752.00	-9.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	529,086.27	0.00	-100.0%
Travel and Conferences		5200	25,436.74	16,726.00	-34.2%
Dues and Memberships		5300	1,230.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	297,073.70	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,230.28	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,950.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	406,573.08	133,312.38	-67.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,280,580.90	150,038.38	-88.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,316.00	0.00	-100.0%
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			37,316.00	0.00	-100.0%
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	120,234.21	112,327.00	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,234.21	112,327.00	-6.6%
TOTAL, EXPENDITURES			8,059,380.50	6,353,557.41	-21.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,656,773.96	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,656,773.96	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			2,656,773.96	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,334,031.86	1,272,145.60	-4.6%
3) Other State Revenue		8300-8599	1,963,434.30	1,845,926.00	-6.0%
4) Other Local Revenue		8600-8799	2,509,913.27	3,235,485.81	28.9%
5) TOTAL, REVENUES			5,807,379.43	6,353,557.41	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,959,426.75	3,094,057.82	-21.9%
2) Instruction - Related Services	2000-2999		2,388,933.77	1,801,298.15	-24.6%
3) Pupil Services	3000-3999		608,687.10	746,085.71	22.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		120,234.21	112,327.00	-6.6%
8) Plant Services	8000-8999		982,098.67	599,788.73	-38.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,059,380.50	6,353,557.41	-21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,252,001.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,656,773.96	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,656,773.96	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			404,772.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,168.40	571,941.29	242.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,168.40	571,941.29	242.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	571,941.29	242.1%
2) Ending Balance, June 30 (E + F1e)			571,941.29	571,941.29	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	571,941.29	571,941.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5810	Other Restricted Federal	2,779.24	2,779.24
6371	CalWORKs for ROCP or Adult Education	255,916.00	255,916.00
9010	Other Restricted Local	313,246.05	313,246.05
Total, Restricted Balance		571,941.29	571,941.29

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	8,212,832.30	7,914,377.18	-3.6%
3) Other State Revenue		8300-8599	9,243,513.11	8,890,033.72	-3.8%
4) Other Local Revenue		8600-8799	1,323,105.09	2,183,916.00	65.1%
5) TOTAL, REVENUES			18,779,450.50	18,988,326.90	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,863,545.75	5,554,869.31	-5.3%
2) Classified Salaries		2000-2999	3,491,690.07	3,762,306.90	7.8%
3) Employee Benefits		3000-3999	6,822,902.75	7,045,823.41	3.3%
4) Books and Supplies		4000-4999	605,083.27	1,859,869.37	207.4%
5) Services and Other Operating Expenditures		5000-5999	436,370.76	1,230,113.35	181.9%
6) Capital Outlay		6000-6999	0.00	1,975,003.49	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	753,985.48	711,368.31	-5.7%
9) TOTAL, EXPENDITURES			17,973,578.08	22,139,354.14	23.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			805,872.42	(3,151,027.24)	-491.0%
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)			805,872.42	(3,151,027.24)	-491.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,561,647.42	4,367,519.84	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	4,367,519.84	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	4,367,519.84	22.6%
2) Ending Balance, June 30 (E + F1e)			4,367,519.84	1,216,492.60	-72.1%
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	4,114,203.61	963,307.60	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	253,316.23	253,316.23	0.0%
CHILD DEVELOPMENT	0000	9780	253,316.23		
CHILD DEVELOPMENT	0000	9780		253,316.23	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(131,23)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,805,891.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	30,919.81		
b) in Banks		9120	112,084.13		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	107,535.48		
4) Due from Grantor Government		9290	3,410,781.29		
5) Due from Other Funds		9310	4,729.43		
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			9,471,941.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	816,967.46		
2) Due to Grantor Governments		9590	112,934.00		
3) Due to Other Funds		9610	1,551,340.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,623,179.89		
6) TOTAL, LIABILITIES			5,104,422.06		
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)			4,367,519.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,212,832.30	7,914,377.18	-3.6%
TOTAL, FEDERAL REVENUE			8,212,832.30	7,914,377.18	-3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	7,882,472.43	7,882,568.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,361,040.68	1,007,465.72	-26.0%
TOTAL, OTHER STATE REVENUE			9,243,513.11	8,890,033.72	-3.8%
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	197,220.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,508.81	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	112,521.28	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	993,854.52	2,183,916.00	119.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,323,105.09	2,183,916.00	65.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			18,779,450.50	18,988,326.90	1.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,825,826.76	4,116,843.60	-14.7%
Certificated Pupil Support Salaries		1200	438,977.36	467,120.69	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	586,033.48	553,119.02	-5.6%
Other Certificated Salaries		1900	12,708.15	417,786.00	3,187.5%
TOTAL, CERTIFICATED SALARIES			5,863,545.75	5,554,869.31	-5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,377,985.37	1,638,937.13	18.9%
Classified Support Salaries		2200	1,175,732.04	1,243,685.74	5.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	735,539.41	754,247.08	2.5%
Other Classified Salaries		2900	202,433.25	125,436.95	-38.0%
TOTAL, CLASSIFIED SALARIES			3,491,690.07	3,762,306.90	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,275,188.71	1,172,900.15	-8.0%
PERS		3201-3202	1,166,656.07	1,323,154.71	13.4%
OASDI/Medicare/Alternative		3301-3302	418,544.00	533,904.51	27.6%
Health and Welfare Benefits		3401-3402	3,160,026.20	3,202,164.04	1.3%
Unemployment Insurance		3501-3502	4,640.24	4,651.32	0.2%
Workers' Compensation		3601-3602	140,339.61	139,755.18	-0.4%
OPEB, Allocated		3701-3702	656,558.67	668,382.70	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	949.25	910.80	-4.1%
TOTAL, EMPLOYEE BENEFITS			6,822,902.75	7,045,823.41	3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	491,337.76	1,776,204.22	261.5%
Noncapitalized Equipment		4400	113,745.51	83,665.15	-26.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,083.27	1,859,869.37	207.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	65,186.47	206,771.94	217.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,313.79	170,400.00	153.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	120,000.00	500.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	137,532.40	106,210.00	-22.8%
Professional/Consulting Services and Operating Expenditures		5800	146,338.10	622,756.41	325.6%
Communications		5900	0.00	3,975.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			436,370.76	1,230,113.35	181.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,975,003.49	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,975,003.49	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	753,985.48	711,368.31	-5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			753,985.48	711,368.31	-5.7%
TOTAL, EXPENDITURES			17,973,578.08	22,139,354.14	23.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,212,832.30	7,914,377.18	-3.6%
3) Other State Revenue		8300-8599	9,243,513.11	8,890,033.72	-3.8%
4) Other Local Revenue		8600-8799	1,323,105.09	2,183,916.00	65.1%
5) TOTAL, REVENUES			18,779,450.50	18,988,326.90	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,997,660.62	11,162,161.42	1.5%
2) Instruction - Related Services	2000-2999		4,850,980.75	6,444,150.53	32.8%
3) Pupil Services	3000-3999		820,327.45	1,001,659.66	22.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		753,965.48	711,368.31	-5.7%
8) Plant Services	8000-8999		550,623.78	2,820,014.22	412.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,973,578.08	22,139,354.14	23.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			805,872.42	(3,151,027.24)	-491.0%
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)			805,872.42	(3,151,027.24)	-491.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,561,647.42	4,367,519.84	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	4,367,519.84	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	4,367,519.84	22.6%
2) Ending Balance, June 30 (E + F1e)			4,367,519.84	1,216,492.60	-72.1%
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	4,114,203.61	963,307.60	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	253,316.23	253,316.23	0.0%
CHILD DEVELOPMENT	0000	9780	253,316.23		
CHILD DEVELOPMENT	0000	9780		253,316.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(131.23)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,029.58	2,617.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,495.01	0.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,129.81	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	71,866.77	51,973.58
6130	Early Education: Center-Based Reserve Account	130,092.44	10,196.44
7810	Other Restricted State	3,189,590.00	898,520.00
Total, Restricted Balance		4,114,203.61	963,307.60

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,680,838.91	45,937,318.05	45.0%
3) Other State Revenue		8300-8599	9,967,563.60	0.00	-100.0%
4) Other Local Revenue		8600-8799	904,191.57	435,000.00	-51.9%
5) TOTAL, REVENUES			42,552,594.08	46,372,318.05	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,079,059.34	15,549,110.43	3.1%
3) Employee Benefits		3000-3999	9,525,656.07	11,860,386.07	24.5%
4) Books and Supplies		4000-4999	20,326,886.41	16,202,644.71	-20.3%
5) Services and Other Operating Expenditures		5000-5999	1,419,298.51	984,423.55	-30.6%
6) Capital Outlay		6000-6999	297,887.47	471,634.00	58.3%
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	1,225,907.25	1,204,628.35	-1.7%
9) TOTAL, EXPENDITURES			47,874,695.05	46,272,827.11	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,322,100.97)	99,490.94	-101.9%
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)			(5,322,100.97)	99,490.94	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,811,123.02	11,489,022.05	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	11,489,022.05	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	11,489,022.05	-31.7%
2) Ending Balance, June 30 (E + F1e)			11,489,022.05	11,588,512.99	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,488,734.96	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	9,752,553.99	11,815,525.89	21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	245,733.10	245,733.10	0.0%
CAFETERIA SPECIAL REVENUE FUND	0000	9780	245,733.10		
CAFETERIA SPECIAL REVENUE FUND	0000	9780		245,733.10	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(472,746.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,145,240.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,259.22		
b) in Banks		9120	662,561.02		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,649.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,855,622.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,488,734.96		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,188,067.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,087,942.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	605,288.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,814.00		
6) TOTAL, LIABILITIES			3,699,045.31		
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)			11,489,022.05		
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,177,296.01	45,937,318.05	57.4%
Donated Food Commodities		8221	2,417,160.00	0.00	-100.0%
All Other Federal Revenue		8290	66,382.90	0.00	-100.0%
TOTAL, FEDERAL REVENUE			31,680,838.91	45,937,318.05	45.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,341,799.68	0.00	-100.0%
All Other State Revenue		8590	625,763.92	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,967,563.60	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	39,503.87	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	247,585.00	139,000.00	-43.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(54,634.78)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	671,737.48	296,000.00	-55.9%
TOTAL, OTHER LOCAL REVENUE			904,191.57	435,000.00	-51.9%
TOTAL, REVENUES			42,552,594.08	46,372,318.05	9.0%
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	13,192,933.88	13,503,397.56	2.4%
Classified Supervisors' and Administrators' Salaries		2300	1,085,902.37	1,138,104.26	4.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	800,025.24	907,608.61	13.4%
Other Classified Salaries		2900	197.85	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			15,079,059.34	15,549,110.43	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,953,648.46	3,491,120.18	18.2%
OASDI/Medicare/Alternative		3301-3302	1,098,351.34	1,159,585.30	5.6%
Health and Welfare Benefits		3401-3402	4,364,141.20	5,758,720.02	32.0%
Unemployment Insurance		3501-3502	7,427.39	7,757.47	4.4%
Workers' Compensation		3601-3602	226,136.66	233,235.08	3.1%
OPEB, Allocated		3701-3702	874,140.44	1,207,941.82	38.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,810.58	2,026.20	11.9%
TOTAL, EMPLOYEE BENEFITS			9,525,656.07	11,860,386.07	24.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,553,527.50	1,287,206.58	-17.1%
Noncapitalized Equipment		4400	101,999.37	88,000.00	-13.7%
Food		4700	18,671,359.54	14,827,438.13	-20.6%
TOTAL, BOOKS AND SUPPLIES			20,326,886.41	16,202,644.71	-20.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	331,473.00	3,300.00	-99.0%
Travel and Conferences		5200	28,530.15	15,200.00	-46.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,586.66	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	241,256.13	151,270.00	-37.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,930.27	29,757.55	130.1%
Professional/Consulting Services and Operating Expenditures		5800	747,064.66	767,896.00	2.8%
Communications		5900	2,457.64	17,000.00	591.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,419,298.51	984,423.55	-30.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	297,887.47	470,634.00	58.0%
Equipment Replacement		6500	0.00	1,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			297,887.47	471,634.00	58.3%
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	1,225,907.25	1,204,628.35	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,225,907.25	1,204,628.35	-1.7%
TOTAL, EXPENDITURES			47,874,695.05	46,272,827.11	-3.3%
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					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,680,838.91	45,937,318.05	45.0%
3) Other State Revenue		8300-8599	9,967,563.60	0.00	-100.0%
4) Other Local Revenue		8600-8799	904,191.57	435,000.00	-51.9%
5) TOTAL, REVENUES			42,552,594.08	46,372,318.05	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		46,495,125.73	44,950,081.15	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,225,907.25	1,204,628.35	-1.7%
8) Plant Services	8000-8999		153,662.07	118,117.61	-23.1%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,874,695.05	46,272,827.11	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,322,100.97)	99,490.94	-101.9%
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)			(5,322,100.97)	99,490.94	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,811,123.02	11,489,022.05	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	11,489,022.05	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	11,489,022.05	-31.7%
2) Ending Balance, June 30 (E + F1e)			11,489,022.05	11,588,512.99	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,488,734.96	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	9,752,553.99	11,815,525.89	21.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	245,733.10	245,733.10	0.0%
CAFETERIA SPECIAL REVENUE FUND	0000	9780	245,733.10		
CAFETERIA SPECIAL REVENUE FUND	0000	9780		245,733.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(472,746.00)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	626,437.62	2,792,259.82
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	6,309,583.28	6,309,583.28
5330	Child Nutrition: Summer Food Service Program Operations	2,707,682.79	2,713,682.79
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	108,850.30	0.00
Total, Restricted Balance		9,752,553.99	11,815,525.89

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds, County School Fund, and Capital Project Fund for Blended Components Units.

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	12,791,454.03	0.00	-100.0%
5) TOTAL, REVENUES			12,791,454.03	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	885,507.80	1,375,444.10	55.3%
3) Employee Benefits		3000-3999	522,441.60	840,757.03	60.9%
4) Books and Supplies		4000-4999	4,510,183.45	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,221,378.89	0.00	-100.0%
6) Capital Outlay		6000-6999	260,312,328.36	254,847,062.00	-2.1%
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			267,451,840.10	257,063,263.13	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(254,660,386.07)	(257,063,263.13)	0.9%
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)			(254,660,386.07)	(257,063,263.13)	0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,848,203.57	203,187,817.50	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,848,203.57	203,187,817.50	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	203,187,817.50	-55.6%
2) Ending Balance, June 30 (E + F1e)			203,187,817.50	(53,875,445.63)	-126.5%
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	203,187,817.50	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(53,875,445.63)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	117,519,194.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	711,531.37		
b) in Banks		9120	377,816.20		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	129,174,952.38		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,425,373.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,003.31		
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			250,213,870.70		
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	45,991,869.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,034,183.30		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			47,026,053.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			203,187,817.50		
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	13,513,499.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(772,841.63)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	50,796.18	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,791,454.03	0.00	-100.0%
TOTAL, REVENUES			12,791,454.03	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,475.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	463,661.65	676,325.36	45.9%
Clerical, Technical and Office Salaries		2400	402,824.84	699,118.74	73.6%
Other Classified Salaries		2900	2,545.84	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			885,507.80	1,375,444.10	55.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	228,941.01	370,780.00	62.0%
OASDI/Medicare/Alternative		3301-3302	65,321.63	103,848.98	59.0%
Health and Welfare Benefits		3401-3402	177,766.51	281,796.40	58.5%
Unemployment Insurance		3501-3502	440.85	685.72	55.5%
Workers' Compensation		3601-3602	13,283.18	20,631.69	55.3%
OPEB, Allocated		3701-3702	36,074.34	62,244.00	72.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	614.08	770.24	25.4%
TOTAL, EMPLOYEE BENEFITS			522,441.60	840,757.03	60.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,938,154.86	0.00	-100.0%
Noncapitalized Equipment		4400	1,572,028.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,510,183.45	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	293,194.56	0.00	-100.0%
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	928,184.33	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,221,378.89	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	5,862.00	0.00	-100.0%
Land Improvements		6170	38,365,007.88	0.00	-100.0%
Buildings and Improvements of Buildings		6200	221,556,758.55	254,847,062.00	15.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	365,979.93	0.00	-100.0%
Equipment Replacement		6500	18,720.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			260,312,328.36	254,847,062.00	-2.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			267,451,840.10	257,063,263.13	-3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,791,454.03	0.00	-100.0%
5) TOTAL, REVENUES			12,791,454.03	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		267,451,840.10	257,063,263.13	-3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			267,451,840.10	257,063,263.13	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(254,660,386.07)	(257,063,263.13)	0.9%
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)			(254,660,386.07)	(257,063,263.13)	0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,848,203.57	203,187,817.50	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,848,203.57	203,187,817.50	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	203,187,817.50	-55.6%
2) Ending Balance, June 30 (E + F1e)			203,187,817.50	(53,875,445.63)	-126.5%
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	203,187,817.50	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(53,875,445.63)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	203,187,817.50	0.00
Total, Restricted Balance		203,187,817.50	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,424,150.31	8,385,092.00	-26.6%
5) TOTAL, REVENUES			11,424,150.31	8,385,092.00	-26.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	236,287.21	40,556.00	-82.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,388,114.00	4,468,149.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,624,401.21	4,508,705.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,799,749.10	3,876,387.00	-43.0%
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)			6,799,749.10	3,876,387.00	-43.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,852,822.94	37,652,572.04	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,852,822.94	37,652,572.04	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	37,652,572.04	22.0%
2) Ending Balance, June 30 (E + F1e)			37,652,572.04	41,528,959.04	10.3%
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	37,761,183.93	41,637,570.93	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(108,611.89)	(108,611.89)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,463,635.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	194,118.11		
b) in Banks		9120	4,083,554.87		
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	104,133.00		
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			37,845,441.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,700.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	179,169.39		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			192,869.89		
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)			37,652,572.04		
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	4,238,587.18	3,400,399.00	-19.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,321,862.00	1,148,365.00	-13.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(108,611.89)	106,633.00	-198.2%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,972,313.02	3,729,695.00	-37.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,424,150.31	8,385,092.00	-26.6%
TOTAL, REVENUES			11,424,150.31	8,385,092.00	-26.6%
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	179,169.39	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	57,117.82	40,556.00	-29.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			236,287.21	40,556.00	-82.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,123,114.00	1,018,149.00	-9.3%
Other Debt Service - Principal		7439	3,265,000.00	3,450,000.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,388,114.00	4,468,149.00	1.8%
TOTAL, EXPENDITURES			4,624,401.21	4,508,705.00	-2.5%
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	2025-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,424,150.31	8,385,092.00	-26.6%
5) TOTAL, REVENUES			11,424,150.31	8,385,092.00	-26.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		236,287.21	40,556.00	-82.8%
9) Other Outgo	9000-9999	Except 7600-7699	4,388,114.00	4,468,149.00	1.8%
10) TOTAL, EXPENDITURES			4,624,401.21	4,508,705.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,799,749.10	3,876,387.00	-43.0%
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)			6,799,749.10	3,876,387.00	-43.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,852,822.94	37,652,572.04	22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,852,822.94	37,652,572.04	22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	37,652,572.04	22.0%
2) Ending Balance, June 30 (E + F1e)			37,652,572.04	41,528,959.04	10.3%
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	37,761,183.93	41,637,570.93	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(108,611.89)	(108,611.89)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	37,761,183.93	41,637,570.93
Total, Restricted Balance		37,761,183.93	41,637,570.93

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	106.00	0.00	-100.0%
5) TOTAL, REVENUES			106.00	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	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)			106.00	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)			106.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,237.00	3,343.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237.00	3,343.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	3,343.00	3.3%
2) Ending Balance, June 30 (E + F1e)			3,343.00	3,343.00	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	3,343.00	3,343.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,309.00		
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	34.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,343.00		
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)			3,343.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106.00	0.00	-100.0%
TOTAL, REVENUES			106.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106.00	0.00	-100.0%
5) TOTAL, REVENUES			106.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			106.00	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)			106.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,237.00	3,343.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237.00	3,343.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	3,343.00	3.3%
2) Ending Balance, June 30 (E + F1e)			3,343.00	3,343.00	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	3,343.00	3,343.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	3,343.00	3,343.00
Total, Restricted Balance		3,343.00	3,343.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,252,666.04	2,107,939.76	-6.4%
5) TOTAL, REVENUES			2,252,666.04	2,107,939.76	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	1,074,250.00	1,018,149.00	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,074,250.00	1,018,149.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,178,416.04	1,089,790.76	-7.5%
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)			1,178,416.04	1,089,790.76	-7.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,710,750.44	3,889,166.48	43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	3,889,166.48	43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	3,889,166.48	43.5%
2) Ending Balance, June 30 (E + F1e)			3,889,166.48	4,978,957.24	28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,889,166.48	4,978,957.24	28.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,827,633.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	22,322.09		
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	39,211.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,889,166.48		
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)			3,889,166.48		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		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	2,114,346.95	2,010,939.76	-4.9%
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	115,997.00	90,000.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	22,322.09	7,000.00	-68.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,252,666.04	2,107,939.76	-6.4%
TOTAL, REVENUES			2,252,666.04	2,107,939.76	-5.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,074,250.00	1,018,149.00	-5.2%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,074,250.00	1,018,149.00	-5.2%
TOTAL, EXPENDITURES			1,074,250.00	1,018,149.00	-5.2%
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%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,252,666.04	2,107,939.76	-6.4%
5) TOTAL, REVENUES			2,252,666.04	2,107,939.76	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,074,250.00	1,018,149.00	-5.2%
10) TOTAL, EXPENDITURES			1,074,250.00	1,018,149.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,178,416.04	1,089,790.76	-7.5%
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)			1,178,416.04	1,089,790.76	-7.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,710,750.44	3,889,166.48	43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	3,889,166.48	43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	3,889,166.48	43.5%
2) Ending Balance, June 30 (E + F1e)			3,889,166.48	4,978,957.24	28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,889,166.48	4,978,957.24	28.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	3,889,166.48	4,978,957.24
Total, Restricted Balance		3,889,166.48	4,978,957.24

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

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	406,627.66	404,987.20	-0.4%
4) Other Local Revenue		8600-8799	81,232,868.60	74,196,284.29	-8.7%
5) TOTAL, REVENUES			81,639,496.26	74,601,271.49	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	75,834,380.79	52,499,400.00	-30.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,834,380.79	52,499,400.00	-30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,805,115.47	22,101,871.49	280.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	(6,210,043.60)	0.00	-100.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,876,710.27)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,071,594.80)	22,101,871.49	-1,166.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,064,933.26	45,993,338.46	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,064,933.26	45,993,338.46	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	45,993,338.46	-4.3%
2) Ending Balance, June 30 (E + F1e)			45,993,338.46	68,095,209.95	48.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,101,871.49	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	45,993,338.46	45,993,338.46	0.0%
Bond Interest And Redemption Fund	0000	9780	45,993,338.46		
Bond Interest And Redemption Fund	0000	9780		45,993,338.46	
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	76,208,512.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,167,414.00		
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			77,375,926.99		
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	19,229,378.39		
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	12,153,210.14		
6) TOTAL, LIABILITIES			31,382,588.53		
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)			45,993,338.46		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	406,626.80	404,516.64	-0.5%
Other Subventions/In-Lieu Taxes		8572	.86	470.58	54,616.3%
TOTAL, OTHER STATE REVENUE			406,627.66	404,987.20	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	67,037,910.53	61,082,308.95	-8.9%
Unsecured Roll		8612	2,885,100.17	1,814,681.75	-37.1%
Prior Years' Taxes		8613	817,427.12	501,778.74	-38.6%
Supplemental Taxes		8614	1,341,990.32	1,547,991.17	15.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	20,127.80	11,329.57	-43.7%
Interest		8660	2,716,183.66	2,800,000.00	3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,413,129.00	6,438,194.11	0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,232,868.60	74,196,284.29	-8.7%
TOTAL, REVENUES			81,639,496.26	74,601,271.49	-8.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	37,967,388.49	29,732,407.70	-21.7%
Other Debt Service - Principal		7439	37,866,992.30	22,766,992.30	-39.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,834,380.79	52,499,400.00	-30.8%
TOTAL, EXPENDITURES			75,834,380.79	52,499,400.00	-30.8%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	(6,210,043.60)	0.00	-100.0%
(c) TOTAL, SOURCES			(6,210,043.60)	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,666,666.67	0.00	-100.0%
(d) TOTAL, USES			1,666,666.67	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,876,710.27)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	406,627.66	404,987.20	-0.4%
4) Other Local Revenue		8600-8799	81,232,868.60	74,196,284.29	-8.7%
5) TOTAL, REVENUES			81,639,496.26	74,601,271.49	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	75,834,380.79	52,499,400.00	-30.8%
10) TOTAL, EXPENDITURES			75,834,380.79	52,499,400.00	-30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,805,115.47	22,101,871.49	280.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	(6,210,043.60)	0.00	-100.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,876,710.27)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,071,594.80)	22,101,871.49	-1,166.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,064,933.26	45,993,338.46	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,064,933.26	45,993,338.46	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	45,993,338.46	-4.3%
2) Ending Balance, June 30 (E + F1e)			45,993,338.46	68,095,209.95	48.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,101,871.49	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	45,993,338.46	45,993,338.46	0.0%
Bond Interest And Redemption Fund	0000	9780	45,993,338.46		
Bond Interest And Redemption Fund	0000	9780		45,993,338.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	0.00	22,101,871.49
Total, Restricted Balance		0.00	22,101,871.49

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,396.67	50,000.00	1,037.2%
5) TOTAL, REVENUES			4,396.67	50,000.00	1,037.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,281.16	8,965.00	-48.1%
3) Employee Benefits		3000-3999	4,181.16	2,051.00	-50.9%
4) Books and Supplies		4000-4999	20,753.77	37,234.00	79.4%
5) Services and Other Operating Expenses		5000-5999	(31,593.68)	(48,250.00)	52.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,622.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,225.74)	50,000.00	-903.1%
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 NET POSITION (C + D4)			(6,225.74)	50,000.00	-903.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,446.09	39,220.35	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,446.09	39,220.35	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	39,220.35	-13.7%
2) Ending Net Position, June 30 (E + F1e)			39,220.35	89,220.35	127.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	38,946.68	88,946.68	128.4%
c) Unrestricted Net Position		9790	273.67	273.67	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,003.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	276.67		
b) in Banks		9120	4,845.38		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	884.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	793.00		
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			47,802.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,488.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	94.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,582.48		
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)			39,220.35		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,825.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(161.33)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,733.00	50,000.00	1,729.5%
TOTAL, OTHER LOCAL REVENUE			4,396.67	50,000.00	1,037.2%
TOTAL, REVENUES			4,396.67	50,000.00	1,037.2%
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					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	17,051.67	8,965.00	-47.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	229.49	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,281.16	8,965.00	-48.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,600.93	1,227.00	-52.8%
OASDI/Medicare/Alternative		3301-3302	1,296.05	686.00	-47.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	24.88	4.00	-83.9%
Workers' Compensation		3601-3602	259.30	134.00	-48.3%
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			4,181.16	2,051.00	-50.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,960.92	634.00	-78.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	17,792.85	36,600.00	105.7%
TOTAL, BOOKS AND SUPPLIES			20,753.77	37,234.00	79.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,250.00	0.00	-100.0%
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	(46,197.85)	(48,950.00)	6.0%
Professional/Consulting Services and					
Operating Expenditures		5800	12,354.17	700.00	-94.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(31,593.68)	(48,250.00)	52.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
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, EXPENSES			10,622.41	0.00	-100.0%
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					
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%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,396.67	50,000.00	1,037.2%
5) TOTAL, REVENUES			4,396.67	50,000.00	1,037.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,906.13	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,466.28	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,250.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,622.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,225.74)	50,000.00	-903.1%
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 NET POSITION (C + D4)			(6,225.74)	50,000.00	-903.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,446.09	39,220.35	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,446.09	39,220.35	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	39,220.35	-13.7%
2) Ending Net Position, June 30 (E + F1e)			39,220.35	89,220.35	127.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	38,946.68	88,946.68	128.4%
c) Unrestricted Net Position		9790	273.67	273.67	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	38,946.68	88,946.68
Total, Restricted Net Position		38,946.68	88,946.68

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	16,717,176.83	18,285,316.83	9.4%
5) TOTAL, REVENUES			16,717,176.83	18,285,316.83	9.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	580,870.00	649,753.71	11.9%
3) Employee Benefits		3000-3999	327,268.02	461,396.83	41.0%
4) Books and Supplies		4000-4999	277,226.73	202,000.00	-27.1%
5) Services and Other Operating Expenses		5000-5999	15,798,501.95	16,972,166.29	7.4%
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			16,983,866.70	18,285,316.83	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(266,689.87)	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 NET POSITION (C + D4)			(266,689.87)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,168,009.15	11,901,319.28	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	11,901,319.28	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	11,901,319.28	-2.2%
2) Ending Net Position, June 30 (E + F1e)			11,901,319.28	11,901,319.28	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	11,901,319.28	11,901,319.28	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,589,674.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	61,789.99		
b) in Banks		9120	1,241.97		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	209,828.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,221,824.13		
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			13,334,359.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,432,694.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	346.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9680	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,433,040.49		
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)			11,901,319.28		
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	411,991.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(36,356.01)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	16,341,541.84	18,285,316.83	11.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,717,176.83	18,285,316.83	9.4%
TOTAL, REVENUES			16,717,176.83	18,285,316.83	9.4%
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	295,777.50	208,468.01	-29.5%
Clerical, Technical and Office Salaries		2400	285,092.50	441,285.70	54.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			580,870.00	649,753.71	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	154,314.86	177,604.57	15.1%
OASDI/Medicare/Alternative		3301-3302	19,849.54	49,393.01	148.8%
Health and Welfare Benefits		3401-3402	130,010.99	190,232.28	46.3%
Unemployment Insurance		3501-3502	72.91	322.62	342.5%
Workers' Compensation		3601-3602	2,269.43	9,746.35	329.5%
OPEB, Allocated		3701-3702	20,433.66	33,768.00	65.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	316.63	330.00	4.2%
TOTAL, EMPLOYEE BENEFITS			327,268.02	461,396.83	41.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	263,390.35	202,000.00	-23.3%
Noncapitalized Equipment		4400	13,836.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			277,226.73	202,000.00	-27.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,633.55	0.00	-100.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	489,030.54	567,687.29	16.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,403.19	12,000.00	27.6%
Professional/Consulting Services and					
Operating Expenditures		5800	15,295,134.67	16,392,479.00	7.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,798,501.95	16,972,166.29	7.4%
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			16,983,866.70	18,285,316.83	7.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,717,176.83	18,285,316.83	9.4%
5) TOTAL, REVENUES			16,717,176.83	18,285,316.83	9.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,983,866.70	18,285,316.83	7.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			16,983,866.70	18,285,316.83	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(266,689.87)	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 NET POSITION (C + D4)			(266,689.87)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,168,009.15	11,901,319.28	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	11,901,319.28	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	11,901,319.28	-2.2%
2) Ending Net Position, June 30 (E + F1e)			11,901,319.28	11,901,319.28	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	11,901,319.28	11,901,319.28	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,191.67	33,124.05	34,252.03	33,321.19	33,321.19	33,658.07
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)	217.27	184.40	217.27			
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)	33,408.94	33,308.45	34,469.30	33,321.19	33,321.19	33,658.07
5. District Funded County Program ADA						
a. County Community Schools	3.38	4.66	3.38	70.50	70.50	70.50
b. Special Education-Special Day Class	4.22	5.41	4.22			
c. Special Education-NPS/LCI	1.37	2.07	1.37			
d. Special Education Extended Year	61.53	66.31	61.53			
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)	70.50	78.45	70.50	70.50	70.50	70.50
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,479.44	33,386.90	34,539.80	33,391.69	33,391.69	33,728.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,363.13	1,362.35	1,363.13	1,365.56	1,365.56	1,365.56
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,363.13	1,362.35	1,363.13	1,365.56	1,365.56	1,365.56
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,363.13	1,362.35	1,363.13	1,365.56	1,365.56	1,365.56

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	318,343,219.49	301	0.00	303	318,343,219.49	305	7,948,575.26		307	310,394,644.23	309
2000 - Classified Salaries	102,236,549.71	311	353,743.39	313	101,882,806.32	315	9,728,451.32		317	92,154,355.00	319
3000 - Employee Benefits	241,662,524.78	321	20,505,362.85	323	221,157,161.93	325	8,334,971.50		327	212,822,190.43	329
4000 - Books, Supplies Equip Replace. (6500)	18,542,053.03	331	61,351.94	333	18,480,701.09	335	2,868,723.63		337	15,611,977.46	339
5000 - Services. & 7300 - Indirect Costs	154,145,421.03	341	576,673.92	343	153,568,747.11	345	83,476,292.53		347	70,092,454.58	349
TOTAL					813,432,635.94	365			TOTAL	701,075,621.70	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.08%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.08%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	701,075,621.70	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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	877,388,462.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,902,032.53
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	463,394.35
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,223,069.08
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,376.53
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,677,428.23
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	255,451.22
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,629,719.41
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	5,328,326.71
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				819,185,037.13
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)				34,749.25
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,574.18
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.)			706,240,302.45	20,148.53
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)			706,240,302.45	20,148.53
B. Required effort (Line A.2 times 90%)			635,616,272.21	18,133.68
C. Current year expenditures (Line I.E and Line II.B)			819,185,037.13	23,574.18
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

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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

17,466,768.67

2. Contracted general administrative positions not paid through pay roll

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)

642,998,620.56

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)

2.72%

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)

26,584,671.89

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

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

6,221,113.92

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,922,972.18
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)	1,211.27
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)	34,729,969.26
9. Carry-Forward Adjustment (Part IV, Line F)	2,208,986.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	36,938,955.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	438,766,711.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	110,506,004.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	96,082,227.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,217,329.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	371,463.78
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	25,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,183,446.83
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)	1,706,236.32
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)	139.36
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)	68,774,534.37
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)	61,100.98
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)	1,539,538.57
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,372,744.02
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,219,592.60
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,340,897.35
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)	776,166,967.57
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)	4.47%
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)	4.76%

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)	34,729,969.26
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,328,914.04
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 (4.49%) times Part III, Line B19); zero if negative	2,208,986.45
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,208,986.45
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)	2,208,986.45

Approved
indirect cost
rate: 4.49%

Highest rate
used in any
program: 4.49%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,311,080.30	462,967.51	4.49%
01	3010	17,429,068.26	782,565.16	4.49%
01	3182	660,412.85	29,652.54	4.49%
01	3225	514,557.27	23,103.62	4.49%
01	3227	35,030.00	1,572.85	4.49%
01	3310	6,668,235.59	299,403.78	4.49%
01	3311	61,033.74	2,623.00	4.30%
01	3312	517,720.46	22,908.90	4.42%
01	3315	220,928.00	9,920.00	4.49%
01	3327	456,617.00	20,502.00	4.49%
01	3345	1,645.00	71.00	4.32%
01	3386	29,189.00	1,311.00	4.49%
01	3395	14,506.00	651.00	4.49%
01	3410	383,790.10	17,232.00	4.49%
01	3550	462,769.83	20,778.37	4.49%
01	4035	2,687,830.55	120,683.59	4.49%
01	4124	1,665,596.62	74,785.28	4.49%
01	4127	1,639,073.10	73,594.38	4.49%
01	4201	883.62	39.67	4.49%
01	4203	768,858.83	34,521.76	4.49%
01	4510	15,242.72	684.40	4.49%
01	5630	70,131.74	3,148.92	4.49%
01	5634	100,107.58	4,494.83	4.49%
01	5810	446,104.43	4,263.43	0.96%
01	6010	2,280,634.32	102,400.48	4.49%
01	6053	2,749.09	123.43	4.49%
01	6211	839,828.93	37,708.32	4.49%
01	6266	2,221,007.87	99,723.25	4.49%
01	6332	4,110,172.39	184,546.74	4.49%
01	6383	77,998.72	3,502.14	4.49%
01	6385	60,818.60	2,730.76	4.49%
01	6387	1,150,401.02	51,653.01	4.49%
01	6388	244,878.34	9,795.13	4.00%
01	6500	104,027,834.25	4,470,113.00	4.30%
01	6520	409,407.62	18,377.38	4.49%
01	6546	1,941,520.73	87,174.28	4.49%
01	6547	3,926,583.73	176,303.61	4.49%
01	6695	465,953.30	20,921.30	4.49%

01	6762	271,766.25	12,202.30	4.49%
01	6770	3,620,237.00	35,435.99	0.98%
01	7085	465,914.04	20,919.54	4.49%
01	7220	659,169.82	29,596.72	4.49%
01	7311	3,239.96	145.47	4.49%
01	7339	93,032.63	4,177.17	4.49%
01	7399	1,057,723.17	47,491.77	4.49%
01	7412	226,279.34	10,159.94	4.49%
01	7413	74,589.44	3,349.07	4.49%
01	7435	36,472,447.64	1,637,612.90	4.49%
01	7810	790,285.95	35,287.13	4.47%
01	8150	18,856,902.51	846,674.92	4.49%
01	9010	2,106,141.97	88,687.90	4.21%
09	2600	1,084,614.83	48,699.21	4.49%
09	3010	415,393.40	18,653.04	4.49%
09	6053	49,665.77	2,229.99	4.49%
09	6266	76,413.85	3,430.99	4.49%
09	6762	173,500.95	7,790.19	4.49%
09	6770	74,245.53	742.46	1.00%
09	7339	123,108.52	5,527.57	4.49%
09	7399	40,960.00	1,839.10	4.49%
09	7412	132,022.77	5,928.03	4.49%
09	7413	152,943.44	6,867.12	4.49%
09	7435	213,549.89	9,588.39	4.49%
11	3550	569,193.23	25,556.77	4.49%
11	3555	28,524.53	1,280.75	4.49%
11	5810	634,082.14	23,225.74	3.66%
11	6391	1,513,346.44	67,949.26	4.49%
11	9010	1,060,068.48	2,221.69	0.21%
12	5025	763,768.41	34,293.20	4.49%
12	5050	5,146.11	231.06	4.49%
12	5059	96.81	4.35	4.49%
12	5160	13,849.44	621.84	4.49%
12	5210	7,077,403.35	317,561.17	4.49%
12	6040	1,101.54	49.46	4.49%
12	6052	14,354.18	644.50	4.49%
12	6105	7,543,744.71	338,727.72	4.49%
12	6160	23,656.81	1,062.19	4.49%
12	9010	950,177.70	42,662.97	4.49%
13	5310	25,397,513.03	1,140,348.34	4.49%
13	5320	1,176,170.12	52,810.04	4.49%
13	5330	610,485.24	27,410.79	4.49%
13	7810	93,362.64	4,191.98	4.49%
13	9010	25,525.74	1,146.10	4.49%

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		1,896,814.49	1,896,814.49
2. State Lottery Revenue	8560	7,025,982.28		3,154,954.51	10,180,936.79
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)		7,025,982.28	0.00	5,051,769.00	12,077,751.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,754,285.53		0.00	5,754,285.53
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,271,696.75		0.00	1,271,696.75
4. Books and Supplies	4000-4999	0.00		1,151,887.39	1,151,887.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			4,351.40	4,351.40
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			38,225.72	38,225.72
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)		7,025,982.28	0.00	1,194,464.51	8,220,446.79
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	3,857,304.49	3,857,304.49
D. COMMENTS:					
Funds used for reproduction costs of textbooks and instructional materials as well as for digital access to instructional materials					

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.

Comparison of 2024-25 Estimated to Unaudited Actuals

Description	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Changes since Estimated Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF Sources									
Federal Revenues	482,595,291	2,688,061	485,283,352	485,687,777	2,985,183	488,672,960	3,092,486	297,122	3,389,608
Other State Revenues	9,129,356	45,451,776	54,581,131	9,129,356	48,166,973	57,296,329	-	2,715,198	2,715,198
Other Local Revenues	13,306,352	119,462,023	132,768,375	11,970,752	123,346,351	135,317,103	(1,335,600)	3,884,328	2,548,728
	13,804,547	8,038,361	21,842,908	15,375,175	8,683,025	24,058,200	1,570,627	644,665	2,215,292
TOTAL REVENUES	518,835,546	175,640,220	694,475,766	522,163,059	183,181,533	705,344,592	3,327,513	7,541,312	10,868,826
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	215,101,934	99,735,046	314,836,979	218,471,232	99,871,987	318,343,219	3,369,299	136,941	3,506,240
Classified Salaries	58,517,295	39,574,412	98,091,708	62,468,377	39,768,173	102,236,550	3,951,081	193,761	4,144,842
Employee Benefits	137,903,528	98,747,699	236,651,227	143,248,936	98,413,589	241,662,525	5,345,408	(334,110)	5,011,298
Books & Supplies	3,010,327	8,721,802	11,732,129	10,650,543	7,845,566	18,496,110	7,640,216	(876,236)	6,763,980
Services & Other Operating Expenses	33,584,690	97,194,718	130,779,407	42,774,523	113,582,324	156,356,847	9,189,833	16,387,606	25,577,440
Capital Outlay	1,876,951	7,489,860	9,366,811	2,060,365	8,828,475	10,888,840	183,414	1,338,615	1,522,029
Other Outgo (excluding Indirect Costs)	1,113,443	-	1,113,443	1,113,285	-	1,113,285	(158)	-	(158)
Other Outgo - Indirect Costs	(11,453,572)	9,299,301	(2,154,271)	(12,259,718)	10,048,293	(2,211,426)	(806,146)	748,991	(57,155)
TOTAL EXPENDITURES	439,654,595	360,762,839	800,417,433	468,527,542	378,358,407	846,885,949	28,872,947	17,595,569	46,468,516
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	79,180,951	(185,122,618)	(105,941,667)	53,635,517	(195,176,874)	(141,541,357)	(25,545,434)	(10,054,256)	(35,599,690)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	3,257,064		3,257,064	3,257,064	1,590	3,258,654	-	1,590	1,590
Transfers Out	762,000		762,000	3,418,774		3,418,774	2,656,774		2,656,774
Contributions	(148,046,169)	148,046,169	-	(163,124,806)	163,124,806	-	(15,078,638)	15,078,638	-
TOTAL, OTHER FINANCING SOURCES/USES	(145,551,105)	148,046,169	2,495,064	(163,286,517)	163,126,397	(160,120)	(17,735,411)	15,080,228	(2,655,184)
NET INCREASE (DECREASE) IN FUND BALANCE	(66,370,154)	(37,076,449)	(103,446,603)	(109,650,999)	(32,050,478)	(141,701,477)	(43,280,845)	5,025,972	(38,254,874)
FUND BALANCE, RESERVES									
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	172,005,384	126,825,752	298,831,135	-	-	-
Ending Fund Balance	105,635,230	89,749,302	195,384,532	62,354,384	94,775,274	157,129,658	(43,280,845)	5,025,972	(38,254,874)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000		150,000	-		-
Stores	103,265		103,265	103,201		103,201	(64)		(64)
Restricted		89,749,302	89,749,302		94,775,274	94,775,274		5,025,972	5,025,972
Other Commitments (AB1200)									
Reserve for Economic Uncertainties	16,023,589	-	16,023,589	17,006,094		17,006,094	982,506		982,506
Unassigned/Unappropriated	89,358,377	-	89,358,377	45,095,089	-	45,095,089	(44,263,287)	-	(44,263,287)
Unappropriated Percent			11.164%			5.325%			

FUND 01 2024-25 Unaudited Actuals, 2025-26 Adopted Budget & MYP

Description	2024-26 Unaudited Actuals			2025-26 Adopted Budget			2025-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES												
LCFF Sources	485,687,777	2,985,183	488,672,960	485,892,174	2,688,064	488,580,238	494,380,583	2,688,064	497,068,647	510,199,348	2,688,064	512,887,412
Federal Revenues	9,129,356	48,166,973	57,296,329	-	52,969,003	52,969,003	-	39,910,921	39,910,921	-	39,910,921	39,910,921
Other State Revenues	11,970,752	123,346,351	135,317,103	12,464,964	116,141,142	128,606,106	12,464,964	114,147,432	126,612,396	12,464,964	114,147,432	126,612,396
Other Local Revenues	15,375,175	8,683,025	24,058,200	14,585,391	7,946,272	22,531,663	33,605,391	7,877,638	41,483,029	13,792,455	7,814,488	21,606,943
TOTAL REVENUES	522,163,059	183,181,533	705,344,592	512,912,529	179,744,481	692,657,010	540,450,938	164,824,055	705,074,993	535,456,767	164,560,505	701,017,672
EXPENDITURE AND OTHER FINANCING SOURCES												
Capitalized Salaries	218,471,232	99,871,987	318,343,219	218,744,200	89,182,004	307,926,204	201,876,902	86,236,843	288,113,745	198,164,686	85,218,764	283,383,450
Classified Salaries	62,468,377	39,768,173	102,236,550	64,724,110	55,539,782	120,263,892	57,974,603	54,256,285	112,230,888	58,303,154	54,383,254	112,686,408
Employee Benefits	143,248,936	98,413,589	241,662,525	140,684,922	123,549,804	264,234,725	132,585,156	112,639,831	245,424,988	135,119,389	111,904,216	247,023,615
Books & Supplies	10,650,543	7,845,566	18,496,110	7,804,267	19,207,717	27,011,985	4,304,267	12,085,546	17,189,813	4,304,267	11,914,775	16,219,042
Services & Other Operating Expenses	42,774,523	113,562,324	156,336,847	28,936,153	34,885,144	63,801,296	21,086,153	28,129,649	49,215,802	21,086,153	42,344,796	63,430,949
Capital Outlay	2,060,365	8,828,475	10,888,840	1,684,909	7,069,361	8,754,270	1,684,909	3,229,758	4,914,667	1,684,909	2,545,190	4,230,099
Other Outlay (excluding indirect costs)	1,113,285	-	1,113,285	1,378,467	-	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outlay - indirect costs	(12,259,718)	10,048,293	(2,211,425)	(12,953,967)	10,719,860	(2,234,108)	(12,205,420)	9,971,312	(2,234,108)	(12,042,117)	9,808,010	(2,234,108)
TOTAL EXPENDITURES	488,527,542	378,358,407	866,885,949	451,003,061	340,133,672	791,136,732	408,685,037	307,549,224	716,234,261	407,998,918	318,119,004	726,117,922
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	53,635,517	(195,176,874)	(141,541,357)	61,909,468	(160,389,191)	(98,479,722)	131,765,901	(142,925,169)	(11,159,268)	128,457,849	(153,558,099)	(25,100,250)
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
Transfers In	3,257,064	1,590	3,258,654	3,755,880	-	3,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	3,418,774	-	3,418,774	-	-	-	-	-	-	-	-	-
Contributions	(163,124,806)	163,124,806	-	(147,081,944)	147,081,944	-	(144,834,870)	144,834,870	-	(145,131,380)	145,131,380	-
TOTAL OTHER FINANCING SOURCES/USES	(163,265,517)	163,126,397	(150,139,120)	(143,326,064)	147,081,944	3,755,880	(141,078,990)	144,834,870	3,755,880	(141,375,500)	145,131,380	3,755,880
NET INCREASE (DECREASE) IN FUND BALANCE	(109,650,999)	(32,050,478)	(141,701,477)	(81,416,596)	(13,307,246)	(94,723,842)	(9,313,089)	1,909,701	(7,403,388)	(12,917,651)	(8,428,719)	(21,344,370)
FUND BALANCE, RESERVES												
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	62,354,384	94,775,274	157,129,658	(19,062,211)	81,468,027	62,405,816	(28,375,300)	83,377,729	55,002,428
Other Restatements												
Ending Fund Balance	62,354,384	94,775,274	157,129,658	(19,062,211)	81,468,027	62,405,816	(28,375,300)	83,377,729	55,002,428	(41,292,951)	74,951,009	33,658,058
Components of Ending Fund Balance:												
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores	103,201	-	103,201	103,265	-	103,265	103,265	-	103,265	103,265	-	103,265
Restricted	-	94,775,274	94,775,274	-	81,024,450	81,024,450	-	78,340,715	78,340,715	-	69,913,995	69,913,995
Other Commitments (AB1200)	-	-	-	7,811,730	2,493,571	10,305,301	27,488,272	5,037,014	32,525,286	32,192,192	5,037,014	37,229,206
Other Assignments	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	17,006,094	-	17,006,094	15,822,735	-	15,822,735	14,324,685	-	14,324,685	14,522,358	-	14,522,358
Unassigned/Unappropriated	45,095,089	-	45,095,089	(42,949,941)	(2,049,993)	(44,999,934)	(42,949,941)	(2,049,993)	(44,999,934)	(88,260,766)	-	(88,260,766)
Unappropriated Percent			5.325%			-5.688%			-9.635%			-12.155%