

# San Juan Unified School District

## 2024-25 Unaudited Actuals with 2025-26 Revised Budget

Presented to the Board of Education  
September 9, 2025



3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)



**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2024-25 Unaudited Actuals and 2025-26 Budget**  
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# OVERVIEW AND INTRODUCTION

## FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects unaudited actual figures for 2024-25, and the revised budget for 2025-26. Multi-year projections for 2026-27 and 2027-28 will be published with the First Interim Report in December.

## MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

## CORE VALUES

- **Belonging**  
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**  
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**  
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**  
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**  
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**  
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**  
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

**CORE COMMITMENTS**

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

**SIGNIFICANT CHANGES SINCE BUDGET ADOPTION**

Revisions were made since budget adoption.

<b>Item</b>	<b>Budget Revision (September)</b>
Unrestricted Revenues	Increased \$2,114,106 due to the LCFF Transitional Kindergarten Add-On increase.
Restricted Revenues	Increased \$29,293,746 due to: <ul style="list-style-type: none"> <li>• \$2,078,583 for the partial restoration of the Learning Emergency Recovery Block Grant</li> <li>• \$11,421,735 for the Student Support and Professional Development Block Grant</li> <li>• \$15,793,428 due to the district receiving the higher “Rate 1” funding level for the Expanded Learning Opportunities Program</li> </ul>

# 2024-25 UNAUDITED ACTUALS

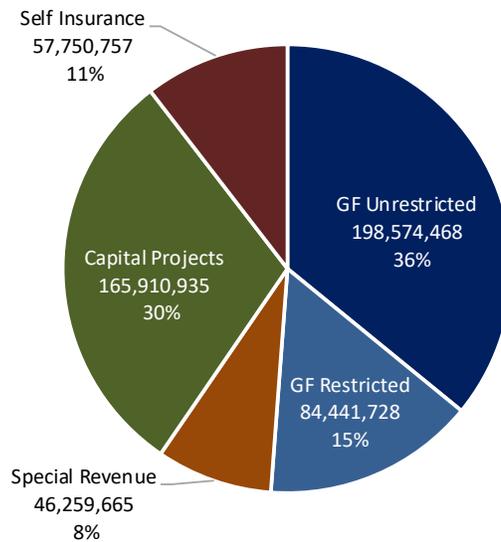
## ALL FUNDS

### 2024-25 UNAUDITED ACTUALS

#### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentration Base / Other	22,909,005	68,325,393	62,322,602	77,122	6,079,913	28,988,918
Total Unrestricted	187,502,645	520,466,374	415,689,849	(93,704,702)	11,071,823	198,574,468
Total Restricted	139,820,322	175,538,428	315,747,350	84,830,327	(55,378,595)	84,441,728
<b>GENERAL FUND</b>	<b>327,322,967</b>	<b>696,004,802</b>	<b>731,437,199</b>	<b>(8,874,374)</b>	<b>(44,306,772)</b>	<b>283,016,195</b>
ASB	2,634,090	3,153,120	3,012,102	0	141,018	2,775,108
Charter Schools	1,172,806	3,831,858	3,417,523	(294,825)	119,510	1,292,316
SPED (SELPA)	190	806,258	806,448	0	(190)	0
Adult Education	2,471,009	4,406,174	4,481,211	0	(75,037)	2,395,972
Child Development	10,172,310	28,632,226	30,240,471	4,672,417	3,064,172	13,236,482
Cafeteria	18,812,482	27,068,030	25,488,382	2,203,457	3,783,105	22,595,587
Deferred Maintenance	3,438,925	184,026	1,658,752	2,000,000	525,275	3,964,199
<b>SPECIAL REVENUE</b>	<b>38,701,812</b>	<b>68,081,693</b>	<b>69,104,889</b>	<b>8,581,049</b>	<b>7,557,853</b>	<b>46,259,665</b>
Building	120,051,967	11,667,624	97,500,523	26,200,914	(59,631,984)	60,419,983
Capital Facilities	6,145,984	2,596,457	63,847	0	2,532,609	8,678,593
County School Facilities	0	25,907,589	0	(25,907,589)	0	0
Bond Interest Redemption	88,511,127	107,137,717	98,836,485	0	8,301,232	96,812,360
<b>CAPITAL PROJECTS</b>	<b>214,709,078</b>	<b>147,309,386</b>	<b>196,400,855</b>	<b>293,325</b>	<b>(48,798,143)</b>	<b>165,910,935</b>
<b>SELF INSURANCE</b>	<b>50,800,646</b>	<b>30,595,742</b>	<b>23,645,631</b>	<b>0</b>	<b>6,950,111</b>	<b>57,750,757</b>
<b>TOTAL</b>	<b>631,534,503</b>	<b>941,991,624</b>	<b>1,020,588,574</b>	<b>0</b>	<b>(78,596,950)</b>	<b>552,937,553</b>

### Reserves



## 2024-25 UNAUDITED ACTUALS

### UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	493,859,820	514,192,126	517,381,532	516,379,589	520,466,374
<b>Expenses</b>					
Salaries/Benefits	378,296,954	385,565,329	383,268,178	376,044,959	373,307,893
Other Expenditures	39,759,228	43,828,538	45,235,483	46,424,743	42,381,956
<b>Total Expenses</b>	<b>418,056,182</b>	<b>429,393,867</b>	<b>428,503,661</b>	<b>422,469,702</b>	<b>415,689,849</b>
<b>Other Financing</b>	<b>(79,782,064)</b>	<b>(83,125,739)</b>	<b>(88,311,005)</b>	<b>(101,516,581)</b>	<b>(93,704,702)</b>
<b>Surplus/(Deficit)</b>	<b>(3,978,426)</b>	<b>1,672,520</b>	<b>566,866</b>	<b>(7,606,694)</b>	<b>11,071,823</b>
<b>Beginning Balance</b>	<b>158,662,822</b>	<b>187,502,646</b>	<b>187,502,645</b>	<b>187,502,645</b>	<b>187,502,645</b>
<b>Ending Balance</b>	<b>154,684,396</b>	<b>189,175,166</b>	<b>188,069,511</b>	<b>179,895,951</b>	<b>198,574,468</b>
Non-Spendable	289,931	289,931	289,931	1,003,888	1,022,936
Commitments	26,602,723	47,257,213	52,360,182	51,036,110	51,307,498
Assigned	32,555,426	311,247	311,247	10,699,415	13,285,014
Reserve for Economic Uncertainty	14,033,489	15,044,075	15,191,726	15,429,021	14,806,261
Unassigned	81,202,827	126,272,700	119,916,426	101,727,520	118,152,758

### UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

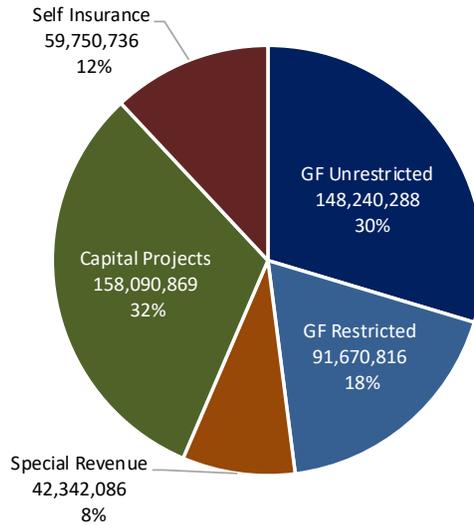
	24-25 Adopted Budget			24-25 Unaudited Actuals		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
Revenues	64,604,798	429,255,022	493,859,820	68,325,393	452,140,980	520,466,374
<b>Expenses</b>						
Salaries/Benefits	55,265,808	323,031,146	378,296,954	50,466,737	322,841,156	373,307,893
Other Expenditures	14,055,769	25,703,459	39,759,228	11,855,865	30,526,091	42,381,956
<b>Total Expenses</b>	<b>69,321,577</b>	<b>348,734,605</b>	<b>418,056,182</b>	<b>62,322,602</b>	<b>353,367,247</b>	<b>415,689,849</b>
<b>Other Financing</b>	<b>0</b>	<b>(79,782,064)</b>	<b>(79,782,064)</b>	<b>77,122</b>	<b>(93,781,823)</b>	<b>(93,704,702)</b>
<b>Surplus/(Deficit)</b>	<b>(4,716,779)</b>	<b>738,353</b>	<b>(3,978,426)</b>	<b>6,079,913</b>	<b>4,991,910</b>	<b>11,071,823</b>
<b>Beginning Balance</b>	<b>17,970,299</b>	<b>140,692,523</b>	<b>158,662,822</b>	<b>22,909,005</b>	<b>164,593,640</b>	<b>187,502,645</b>
<b>Ending Balance</b>	<b>13,253,520</b>	<b>141,430,876</b>	<b>154,684,396</b>	<b>28,988,918</b>	<b>169,585,550</b>	<b>198,574,468</b>
Assigned/Committed	13,253,520	60,228,049	73,481,569	28,988,918	51,432,792	80,421,710
Unassigned		81,202,827	81,202,827		118,152,758	118,152,758

# 2025-26 REVISED BUDGET

## ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentration Base / Other	28,988,918	75,108,473	98,703,424	0	(23,594,951)	5,393,967
	169,585,550	457,073,146	384,879,840	(98,932,535)	(26,739,229)	142,846,321
<b>Total Unrestricted</b>	<b>198,574,468</b>	<b>532,181,619</b>	<b>483,583,264</b>	<b>(98,932,535)</b>	<b>(50,334,180)</b>	<b>148,240,288</b>
<b>Total Restricted</b>	<b>84,441,728</b>	<b>181,229,148</b>	<b>263,960,578</b>	<b>89,960,518</b>	<b>7,229,088</b>	<b>91,670,816</b>
<b>GENERAL FUND</b>	<b>283,016,195</b>	<b>713,410,767</b>	<b>747,543,842</b>	<b>(8,972,017)</b>	<b>(43,105,092)</b>	<b>239,911,103</b>
ASB	2,775,108	2,400,000	2,400,000	0	0	2,775,108
Charter Schools	1,292,316	3,819,619	3,368,311	(322,000)	129,308	1,421,624
SPED (SELPA)	0	830,583	830,583	0	0	0
Adult Education	2,395,972	4,664,720	4,757,080	0	(92,360)	2,303,612
Child Development	13,236,482	25,148,226	31,856,758	5,102,294	(1,606,238)	11,630,244
Cafeteria	22,595,587	27,288,349	31,280,095	1,869,723	(2,122,023)	20,473,564
Deferred Maintenance	3,964,199	190,000	2,416,266	2,000,000	(226,266)	3,737,933
<b>SPECIAL REVENUE</b>	<b>46,259,665</b>	<b>64,341,497</b>	<b>76,909,093</b>	<b>8,650,017</b>	<b>(3,917,579)</b>	<b>42,342,086</b>
Building	60,419,983	3,405,576	3,793,787	322,000	(66,211)	60,353,772
Capital Facilities	8,678,593	0	0	0	0	8,678,593
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	96,812,360	81,363,479	89,117,333	0	(7,753,854)	89,058,506
<b>CAPITAL PROJECTS</b>	<b>165,910,935</b>	<b>84,769,055</b>	<b>92,911,120</b>	<b>322,000</b>	<b>(7,820,065)</b>	<b>158,090,869</b>
<b>SELF INSURANCE</b>	<b>57,750,757</b>	<b>27,050,450</b>	<b>25,050,471</b>	<b>0</b>	<b>1,999,979</b>	<b>59,750,736</b>
<b>TOTAL</b>	<b>552,937,553</b>	<b>889,571,769</b>	<b>942,414,526</b>	<b>0</b>	<b>(52,842,757)</b>	<b>500,094,795</b>

### Reserves



# 2025-26 REVISED BUDGET

## UNRESTRICTED GENERAL FUND

	Adopted Budget	Revised Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	530,067,513	532,181,619				
<b>Expenses</b>						
Salaries/Benefits	441,396,789	441,396,789				
Other Expenditures	42,186,475	42,186,475				
<b>Total Expenses</b>	483,583,264	483,583,264				
<b>Other Financing</b>	(98,932,535)	(98,932,535)				
<b>Surplus/(Deficit)</b>	(52,448,286)	(50,334,180)				
<b>Beginning Balance</b>	179,895,951	198,574,468				
<b>Ending Balance</b>	127,447,665	148,240,288				
Non-Spendable	297,094	1,022,936				
Commitments	19,158,206	19,429,594				
Assigned	13,314,030	15,899,628				
Reserve for Economic Uncertainty	15,130,317	15,130,317				
Unassigned	79,548,018	96,757,812				

## UNRESTRICTED WITH SUPPLEMENTAL BREAKOUT

	25-26 Adopted Budget			25-26 Revised Budget		
	Supplemental Concentration	Base All Other	Total	Supplemental Concentration	Base All Other	Total
<b>Revenues</b>	75,108,473	454,959,040	530,067,513	75,108,473	457,073,146	532,181,619
<b>Expenses</b>						
Salaries/Benefits	80,259,723	361,137,066	441,396,789	80,259,723	361,137,066	441,396,789
Other Expenditures	18,443,701	23,742,774	42,186,475	18,443,701	23,742,774	42,186,475
<b>Total Expenses</b>	98,703,424	384,879,840	483,583,264	98,703,424	384,879,840	483,583,264
<b>Other Financing</b>	0	(98,932,535)	(98,932,535)	0	(98,932,535)	(98,932,535)
<b>Surplus/(Deficit)</b>	(23,594,951)	(28,853,335)	(52,448,286)	(23,594,951)	(26,739,229)	(50,334,180)
<b>Beginning Balance</b>	26,403,318	153,492,633	179,895,951	28,988,918	169,585,550	198,574,468
<b>Ending Balance</b>	2,808,367	124,639,298	127,447,665	5,393,967	142,846,321	148,240,288
Assigned/Committed	2,808,367	45,091,280	47,899,646	5,393,967	46,088,509	51,482,476
Unassigned		79,548,018	79,548,018		96,757,812	96,757,812

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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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	487,175,250.07	2,682,329.00	489,857,579.07	508,154,545.00	2,654,305.00	510,808,850.00	4.3%
2) Federal Revenue		8100-8299	0.00	53,200,021.86	53,200,021.86	0.00	35,144,536.00	35,144,536.00	-33.9%
3) Other State Revenue		8300-8599	10,627,229.72	106,721,091.13	117,348,320.85	12,377,280.00	135,403,595.00	147,780,875.00	25.9%
4) Other Local Revenue		8600-8799	22,663,893.74	12,934,986.31	35,598,880.05	11,649,794.00	8,026,712.00	19,676,506.00	-44.7%
5) TOTAL REVENUES			520,466,373.53	175,538,428.30	696,004,801.83	532,181,619.00	181,229,148.00	713,410,767.00	2.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	200,678,685.60	86,903,208.81	287,581,894.41	228,296,004.00	70,719,158.00	299,015,162.00	4.0%
2) Classified Salaries		2000-2999	58,587,694.55	59,303,791.04	117,891,485.59	72,374,834.00	48,894,197.00	121,269,031.00	2.9%
3) Employee Benefits		3000-3999	114,041,513.18	87,635,364.87	201,676,878.05	140,725,951.00	86,717,254.00	227,443,205.00	12.8%
4) Books and Supplies		4000-4999	12,307,074.65	15,683,312.57	27,990,387.22	12,641,627.00	19,806,622.00	32,448,249.00	15.9%
5) Services and Other Operating Expenditures		5000-5999	30,526,223.67	53,981,920.41	84,508,144.08	39,442,506.00	26,037,292.00	65,479,798.00	-22.5%
6) Capital Outlay		6000-6999	7,139,662.07	5,521,703.18	12,661,365.25	2,582,951.00	730,054.00	3,313,005.00	-73.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,177,297.00	88,730.00	1,266,027.00	1,282,784.00	115,104.00	1,397,888.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,768,301.49)	6,629,319.27	(2,138,982.22)	(13,763,393.00)	10,940,897.00	(2,822,496.00)	32.0%
9) TOTAL EXPENDITURES			415,689,849.23	315,747,350.15	731,437,199.38	483,583,264.00	263,960,578.00	747,543,842.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			104,776,524.30	(140,208,921.85)	(35,432,397.55)	48,598,355.00	(82,731,430.00)	(34,133,075.00)	-3.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	40,204.02	8,835,670.22	8,875,874.24	0.00	8,972,017.00	8,972,017.00	1.1%
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	(93,665,997.50)	93,665,997.50	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(93,704,701.52)	84,830,327.28	(8,874,374.24)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	1.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			11,071,822.78	(55,378,594.57)	(44,306,771.79)	(50,334,180.00)	7,229,088.00	(43,105,092.00)	-2.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	187,502,644.83	139,820,322.39	327,322,967.22	198,574,467.61	84,441,727.82	283,016,195.43	-13.5%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			187,502,644.83	139,820,322.39	327,322,967.22	198,574,467.61	84,441,727.82	283,016,195.43	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,502,644.83	139,820,322.39	327,322,967.22	198,574,467.61	84,441,727.82	283,016,195.43	-13.5%
2) Ending Balance, June 30 (E + F1e)			198,574,467.61	84,441,727.82	283,016,195.43	148,240,287.61	91,670,815.82	239,911,103.43	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	111,142.74	0.00	111,142.74	111,142.74	0.00	111,142.74	0.0%
Prepaid Items		9713	706,793.28	0.00	706,793.28	706,793.28	0.00	706,793.28	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	84,441,727.82	84,441,727.82	0.00	91,670,815.82	91,670,815.82	8.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	51,307,498.09	0.00	51,307,498.09	19,429,594.09	0.00	19,429,594.09	-62.1%
Bus Replacement Plan		9760	7,161,075.03		7,161,075.03			0.00	
Technology Device Refresh and Enhancements		9760	7,568,664.06		7,568,664.06			0.00	
Textbook Adoptions		9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental Grants		9760	193,752.00		193,752.00			0.00	
One-Year Extension of LREB Actions		9760	25,384,007.00		25,384,007.00			0.00	
Supports for Newcomer Students		9760	1,000,000.00		1,000,000.00			0.00	
Bus Replacement Plan		9760			0.00	4,578,124.03		4,578,124.03	
Technology Device Refresh and Enhancements		9760			0.00	7,568,664.06		7,568,664.06	
Textbook Adoptions		9760			0.00	7,089,054.00		7,089,054.00	
Carryover of Unspent Supplemental Grants		9760			0.00	193,752.00		193,752.00	
d) Assigned									
Other Assignments		9780	13,285,014.44	0.00	13,285,014.44	15,899,628.36	0.00	15,899,628.36	19.7%
ERP Implementation		9780	699,414.61		699,414.61			0.00	
Contingency for Federal Funds		9780	10,000,000.00		10,000,000.00			0.00	
Additional Unspent Supplemental and Concentration Grants		9780	2,585,599.83		2,585,599.83	699,413.59		699,413.59	
ERP Implementation		9780			0.00			0.00	
Contingency for Federal Funds		9780			0.00	10,000,000.00		10,000,000.00	

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Additional Unspent Supplemental and Concentration Grants	0000	9780			0.00	5,200,214.77		5,200,214.77	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	14,806,261.47	0.00	14,806,261.47		15,130,317.20	0.00	2.2%
Unassigned/Unappropriated Amount		9790	118,152,757.59	0.00	118,152,757.59		96,757,811.94	0.00	-18.1%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	246,481,571.44	75,339,033.70	321,820,605.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	210.57	202,211.02	202,421.59				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	14,205,105.89	22,227,977.07	36,433,082.96				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	293,539.28	3,834,698.35	4,128,237.63				
6) Stores		9320	111,142.74	0.00	111,142.74				
7) Prepaid Expenditures		9330	706,793.28	0.00	706,793.28				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			262,003,363.20	101,603,920.14	363,607,283.34				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	63,270,737.85	10,067,507.94	73,338,245.79				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	158,153.63	946,497.41	1,104,651.04				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,148,186.97	6,148,186.97				
6) TOTAL, LIABILITIES			63,428,891.48	17,162,192.32	80,591,083.80				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS									
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2)(G10 + H2) - (I6 + J2)			198,574,471.72	84,441,727.82	283,016,199.54				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	245,650,049.00	0.00	245,650,049.00	320,014,830.00	0.00	320,014,830.00	30.3%
Education Protection Account State Aid - Current Year		8012	129,940,190.00	0.00	129,940,190.00	75,720,913.00	0.00	75,720,913.00	-41.7%
State Aid - Prior Years		8019	9,559.00	0.00	9,559.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	786,344.40	0.00	786,344.40	785,513.00	0.00	785,513.00	-0.1%
Timber Yield Tax		8022	17.05	0.00	17.05	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	119,718,134.90	0.00	119,718,134.90	120,675,380.00	0.00	120,675,380.00	0.8%
Unsecured Roll Taxes		8042	4,398,098.48	0.00	4,398,098.48	4,328,855.00	0.00	4,328,855.00	-1.6%
Prior Years' Taxes		8043	1,009,178.25	0.00	1,009,178.25	1,490,345.00	0.00	1,490,345.00	47.7%
Supplemental Taxes		8044	2,305,380.21	0.00	2,305,380.21	2,442,768.00	0.00	2,442,768.00	6.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,849,871.53	0.00	19,849,871.53	19,721,525.00	0.00	19,721,525.00	-0.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	320,412.46	0.00	320,412.46	274,972.00	0.00	274,972.00	-14.2%
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	30,477.58	0.00	30,477.58	16,590.00	0.00	16,590.00	-45.6%
Less: Non-LCFF (50%) Adjustment		8089	(15,238.79)	0.00	(15,238.79)	(8,295.00)	0.00	(8,295.00)	-45.6%
Subtotal, LCFF Sources			524,002,474.07	0.00	524,002,474.07	545,463,396.00	0.00	545,463,396.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		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	(36,827,224.00)	0.00	(36,827,224.00)	(37,308,851.00)	0.00	(37,308,851.00)	1.3%
Property Taxes Transfers		8097	0.00	2,682,329.00	2,682,329.00	0.00	2,654,305.00	2,654,305.00	-1.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			487,175,250.07	2,682,329.00	489,857,579.07	508,154,545.00	2,654,305.00	510,808,850.00	4.3%

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)		
			<b>FEDERAL REVENUE</b>							
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,112,903.01	10,112,903.01	0.00	0.00	10,021,892.00	10,021,892.00	-0.9%
Special Education Discretionary Grants		8182	0.00	1,086,718.16	1,086,718.16		0.00	1,084,003.00	1,084,003.00	-0.2%
Child Nutrition Programs		8220	0.00	1,517,379.27	1,517,379.27		0.00	0.00	0.00	-100.0%
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%
FEWA		8281	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,783,623.16	15,783,623.16		0.00	17,032,541.00	17,032,541.00	7.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,868,357.00	1,868,357.00			2,296,088.00	2,296,088.00	22.9%
Title III, Immigrant Student Program	4201	8290		412,848.40	412,848.40			505,345.00	505,345.00	22.4%
Title III, English Learner Program	4203	8290		889,924.06	889,924.06			966,585.00	966,585.00	8.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290								
Other Every Student Succeeds Act		8290		2,820,520.56	2,820,520.56			2,658,004.00	2,658,004.00	-5.8%
Career and Technical Education	3500-3599	8290		489,549.00	489,549.00			489,549.00	489,549.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	18,218,199.24	18,218,199.24		0.00	90,529.00	90,529.00	-99.5%
TOTAL, FEDERAL REVENUE			0.00	53,200,021.86	53,200,021.86		0.00	35,144,536.00	35,144,536.00	-33.9%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
Special Education Master Plan										
Current Year	6500	8311		33,748,414.00	33,748,414.00			34,836,904.00	34,836,904.00	3.2%
Prior Years	6500	8319		(35,240.00)	(35,240.00)			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	160,000.00	160,000.00		0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,743,980.00	0.00	1,743,980.00		1,827,952.00	0.00	1,827,952.00	4.8%
Lottery - Unrestricted and Instructional Materials		8560	7,795,976.22	3,560,581.48	11,356,557.70		7,305,877.00	3,136,554.00	10,442,431.00	-8.0%

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)	
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
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		17,790,532.00	17,790,532.00		33,246,888.00	33,246,888.00	86.9%
After School Education and Safety (ASES)	6010	8590		5,183,205.93	5,183,205.93		4,028,649.00	4,028,649.00	-22.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		343,564.00	343,564.00		169,926.00	169,926.00	-50.5%
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		1,883,030.00	1,883,030.00		1,923,854.00	1,923,854.00	2.2%
Arts and Music in Schools (Prop 28)	6770	8590		5,726,457.00	5,726,457.00		5,852,611.00	5,852,611.00	2.2%
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	1,087,273.50	38,360,546.72	39,447,820.22	3,243,451.00	52,208,209.00	55,451,660.00	40.6%
TOTAL, OTHER STATE REVENUE			10,627,229.72	106,721,091.13	117,348,320.85	12,377,280.00	135,403,595.00	147,780,875.00	25.9%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,275,747.05	0.00	13,275,747.05	8,400,000.00	0.00	8,400,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,538,218.95	0.00	1,538,218.95	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	1,488,328.59	117,885.00	1,606,213.59	1,543,915.00	117,885.00	1,661,800.00	3.5%
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	1,195,508.89	1,195,508.89	0.00	950,521.00	950,521.00	-20.5%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (60 Percent) Adjustment		8691	15,238.79	0.00	15,238.79	8,295.00	0.00	8,295.00	-45.6%
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	6,346,360.36	11,136,843.48	17,483,203.84	1,697,584.00	6,485,987.00	8,183,571.00	-53.2%
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		8791		484,748.94	484,748.94		472,319.00	472,319.00	-2.6%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	22,663,893.74	12,934,986.31	35,598,880.05	11,649,794.00	8,026,712.00	19,676,506.00	-44.7%
TOTAL, OTHER LOCAL REVENUE			520,466,373.53	175,538,428.30	696,004,801.83	532,181,619.00	181,229,148.00	713,410,767.00	2.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	163,492,622.94	56,759,120.79	220,251,743.73	187,129,752.00	50,462,013.00	237,591,765.00	7.9%
Certificated Pupil Support Salaries		1200	11,788,779.69	8,448,342.17	20,237,121.86	12,980,666.00	8,050,668.00	21,031,334.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	20,490,934.05	6,391,743.03	26,882,677.08	22,485,209.00	5,571,168.00	28,056,377.00	4.4%
Other Certificated Salaries		1900	4,906,348.92	15,304,002.82	20,210,351.74	5,700,377.00	6,635,309.00	12,335,686.00	-39.0%
TOTAL, CERTIFICATED SALARIES			200,678,685.60	86,903,208.81	287,581,894.41	228,298,004.00	70,719,158.00	299,015,162.00	4.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,907,513.69	22,098,023.54	25,005,537.23	11,790,571.00	20,713,610.00	32,504,181.00	30.0%
Classified Support Salaries		2200	25,470,914.82	15,891,226.24	41,362,141.06	28,372,377.00	17,483,137.00	45,855,514.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	7,096,875.41	5,407,048.88	12,503,924.29	7,736,169.00	5,168,264.00	12,904,433.00	3.2%
Clerical, Technical and Office Salaries		2400	20,946,360.84	2,685,734.69	23,632,095.53	22,122,791.00	2,589,526.00	24,712,317.00	4.6%
Other Classified Salaries		2900	2,166,029.79	13,221,757.69	15,387,787.48	2,352,926.00	2,939,660.00	5,292,586.00	-65.6%
TOTAL, CLASSIFIED SALARIES			58,587,694.55	59,303,791.04	117,891,485.59	72,374,834.00	48,894,197.00	121,269,031.00	2.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	36,449,983.71	35,876,785.71	72,326,769.42	42,457,905.00	35,837,442.00	78,295,347.00	8.3%
PERS		3201-3202	15,314,661.97	14,139,119.50	29,453,781.47	19,373,114.00	13,904,658.00	33,277,772.00	13.0%
OASDI/Medicare/Alternative		3301-3302	7,414,979.58	5,908,956.91	13,323,936.49	8,863,907.00	4,952,192.00	13,816,099.00	3.7%
Health and Welfare Benefits		3401-3402	41,246,525.42	23,652,913.71	64,899,439.13	54,070,946.00	25,232,833.00	79,303,779.00	22.2%
Unemployment Insurance		3501-3502	126,176.56	70,583.40	196,759.96	147,073.00	58,399.00	205,472.00	4.4%
Workers' Compensation		3601-3602	4,611,977.10	2,304,079.69	6,916,056.79	5,399,962.00	2,141,686.00	7,541,648.00	9.0%
OPEB, Allocated		3701-3702	5,277,108.80	3,505,432.79	8,782,541.59	6,245,601.00	2,908,004.00	9,153,605.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600,100.04	2,177,493.16	5,777,593.20	4,167,443.00	1,682,040.00	5,849,483.00	1.2%
TOTAL, EMPLOYEE BENEFITS			114,041,513.18	87,635,364.87	201,676,878.05	140,725,951.00	86,717,254.00	227,443,205.00	12.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	803,919.01	1,161,899.46	1,965,818.47	2,000,000.00	3,719,829.00	5,719,829.00	191.0%
Books and Other Reference Materials		4200	341,755.40	708,664.40	1,050,419.80	583,393.00	1,030,367.00	1,613,760.00	53.6%
Materials and Supplies		4300	7,428,597.70	8,585,047.34	16,013,645.04	8,443,705.00	12,057,769.00	20,501,474.00	28.0%
Noncapitalized Equipment		4400	3,732,802.54	4,467,874.35	8,200,676.89	1,614,529.00	2,998,657.00	4,613,186.00	-43.7%
Food		4700	0.00	759,827.02	759,827.02	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,307,074.65	15,683,312.57	27,990,387.22	12,641,627.00	19,806,622.00	32,448,249.00	15.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	37,377,569.52	37,377,569.52	0.00	18,332,156.00	18,332,156.00	-51.0%
Travel and Conferences		5200	828,471.71	1,058,968.25	1,887,439.96	1,105,071.00	747,676.00	1,852,747.00	-1.8%

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)		
Dues and Memberships		5300	298,050.79	138,459.30	436,510.09	334,775.00	37,094.00	371,869.00	-14.8%	
Insurance		5400 - 5450	5,124,029.49	0.00	5,124,029.49	6,002,895.00	0.00	6,002,895.00	17.2%	
Operations and Housekeeping Services		5500	9,876,956.24	0.00	9,876,956.24	11,035,244.00	0.00	11,035,244.00	11.7%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,162,705.60	472,596.85	1,635,302.45	1,300,075.00	605,321.00	1,905,396.00	16.5%	
Transfers of Direct Costs		5710	(2,932,122.10)	2,932,122.10	0.00	(284,230.00)	284,230.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,516,113.43)	(3,174,291.30)	(4,690,404.73)	(1,574,292.00)	(4,955,410.00)	(6,529,702.00)	39.2%	
Professional/Consulting Services and Operating Expenditures		5800	16,218,583.01	15,059,438.43	31,278,021.44	19,800,311.00	10,763,691.00	30,564,002.00	-2.2%	
Communications		5900	1,465,662.36	117,057.26	1,582,719.62	1,722,657.00	202,534.00	1,925,191.00	21.6%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,526,223.67	53,981,920.41	84,508,144.08	39,442,506.00	26,037,292.00	65,479,798.00	-22.5%	
<b>CAPITAL OUTLAY</b>										
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	3,396,211.84	3,396,211.84	0.00	0.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment		6400	7,139,662.07	1,433,155.13	8,572,817.20	2,582,951.00	730,054.00	3,313,005.00	-61.4%	
Equipment Replacement		6500	0.00	692,336.21	692,336.21	0.00	0.00	0.00	-100.0%	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			7,139,662.07	5,521,703.18	12,661,365.25	2,582,951.00	730,054.00	3,313,005.00	-73.8%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>										
Tuition										
Tuition for Instruction Under Interdistrict										
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
State Special Schools		7130	0.00	88,730.00	88,730.00	0.00	115,104.00	115,104.00	29.7%	
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	1,177,297.00	0.00	1,177,297.00	1,282,784.00	0.00	1,282,784.00	9.0%	
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%	

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)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00		0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,177,297.00	88,730.00	1,266,027.00	1,282,784.00	115,104.00	1,397,888.00	10.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,629,319.27)	6,629,319.27	0.00	(10,940,897.00)	10,940,897.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,138,982.22)	0.00	(2,138,982.22)	(2,822,496.00)	0.00	(2,822,496.00)	32.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,768,301.49)	6,629,319.27	(2,138,982.22)	(13,763,393.00)	10,940,897.00	(2,822,496.00)	32.0%
TOTAL, EXPENDITURES			415,689,849.23	315,747,350.15	731,437,199.38	483,583,264.00	263,960,578.00	747,543,842.00	2.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	40,204.02	8,835,670.22	8,875,874.24	0.00	8,972,017.00	8,972,017.00	1.1%

Description	2024-25 Unaudited Actuals		2025-26 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
(b) TOTAL, INTERFUND TRANSFERS OUT	40,204.02	8,835,670.22	8,875,874.24	0.00	8,972,017.00	8,972,017.00	1.1%
<b>OTHER SOURCES/USES</b>							
State Apportionments							
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAS	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	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%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	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%
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues	(93,733,352.66)	93,733,352.66	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
Contributions from Restricted Revenues	67,355.16	(67,355.16)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	(93,665,997.50)	93,665,997.50	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>	(93,704,701.52)	84,830,327.28	(8,874,374.24)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	1.1%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	487,175,250.07	2,682,329.00	489,857,579.07	508,154,545.00	2,654,305.00	510,808,850.00	4.3%
2) Federal Revenue		8100-8299	0.00	53,200,021.86	53,200,021.86	0.00	35,144,536.00	35,144,536.00	-33.9%
3) Other State Revenue		8300-8599	10,627,229.72	106,721,091.13	117,348,320.85	12,377,280.00	135,403,595.00	147,780,875.00	25.9%
4) Other Local Revenue		8600-8799	22,663,893.74	12,934,986.31	35,598,880.05	11,649,794.00	8,026,712.00	19,676,506.00	-44.7%
5) TOTAL, REVENUES			520,466,373.53	175,538,428.30	696,004,801.83	532,181,619.00	181,229,148.00	713,410,767.00	2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		238,458,714.42	185,008,359.02	423,467,073.44	295,470,055.00	160,009,368.00	455,479,423.00	7.6%
2) Instruction - Related Services	2000-2999		64,254,916.75	47,975,388.60	112,230,305.35	71,214,610.00	44,669,435.00	115,884,045.00	3.3%
3) Pupil Services	3000-3999		40,591,523.48	29,480,390.49	70,071,913.97	43,045,496.00	24,496,530.00	67,542,026.00	-3.6%
4) Ancillary Services	4000-4999		4,425,373.78	2,048,484.45	6,473,858.23	4,390,475.00	1,855,946.00	6,246,421.00	-3.5%
5) Community Services	5000-5999		0.00	24,938.34	24,938.34	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	1,859.10	1,859.10	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		29,717,697.58	27,569,162.41	57,286,859.99	25,745,225.00	13,342,688.00	39,087,913.00	-31.8%
8) Plant Services	8000-8999		37,064,326.22	23,550,037.74	60,614,363.96	42,434,619.00	19,471,507.00	61,906,126.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,177,297.00	88,730.00	1,266,027.00	1,282,784.00	115,104.00	1,397,888.00	10.4%
10) TOTAL, EXPENDITURES			415,689,849.23	315,747,350.15	731,437,199.38	483,583,264.00	283,960,578.00	747,543,842.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			104,776,524.30	(140,208,921.85)	(35,432,397.55)	48,598,355.00	(82,731,430.00)	(34,133,075.00)	-3.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	40,204.02	8,835,670.22	8,875,874.24	0.00	8,972,017.00	8,972,017.00	1.1%
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	(93,665,997.50)	93,665,997.50	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(93,704,701.52)	84,830,327.28	(8,874,374.24)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	1.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			11,071,822.78	(55,378,594.57)	(44,306,771.79)	(50,334,180.00)	7,229,088.00	(43,105,092.00)	-2.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance			187,502,644.83	139,820,322.39	327,322,967.22	198,574,467.61	84,441,727.82	283,016,195.43	-13.5%
a) As of July 1 - Unaudited		9791							

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,502,644.83	139,820,322.39	327,322,967.22	198,574,467.61	84,441,727.82	283,016,195.43	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,502,644.83	139,820,322.39	327,322,967.22	198,574,467.61	84,441,727.82	283,016,195.43	-13.5%
2) Ending Balance, June 30 (E + F1e)			188,574,467.61	84,441,727.82	283,016,195.43	148,240,287.61	91,670,815.82	239,911,103.43	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	111,142.74	0.00	111,142.74	111,142.74	0.00	111,142.74	0.0%
Prepaid Items		9713	706,793.28	0.00	706,793.28	706,793.28	0.00	706,793.28	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	84,441,727.82	84,441,727.82	0.00	91,670,815.82	91,670,815.82	8.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	51,307,498.09	0.00	51,307,498.09	19,428,594.09	0.00	19,428,594.09	-62.1%
Bus Replacement Plan		9760	7,161,075.03		7,161,075.03			0.00	
Technology Device Refresh and Enhancements		9760	7,568,664.06		7,568,664.06			0.00	
Textbook Adoptions		9760	10,000,000.00		10,000,000.00			0.00	
Carryover of Unspent Supplemental Grants		9760	193,752.00		193,752.00			0.00	
One-Year Extension of LREBG Actions		9760	25,384,007.00		25,384,007.00			0.00	
Supports for Newcomer Students		9760	1,000,000.00		1,000,000.00			0.00	
Bus Replacement Plan		9760			0.00	4,578,124.03		4,578,124.03	
Technology Device Refresh and Enhancements		9760			0.00	7,568,664.06		7,568,664.06	
Textbook Adoptions		9760			0.00	7,089,054.00		7,089,054.00	
Carryover of Unspent Supplemental Grants		9760			0.00	193,752.00		193,752.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,285,014.44	0.00	13,285,014.44	15,899,628.36	0.00	15,899,628.36	19.7%
ERP Implementation		9780	699,414.61		699,414.61			0.00	
Contingency for Federal Funds		9780	10,000,000.00		10,000,000.00			0.00	
Additional Unspent Supplemental and Concentration Grants		9780	2,585,599.83		2,585,599.83			0.00	
ERP Implementation		9780			0.00	699,413.59		699,413.59	
Contingency for Federal Funds		9780			0.00	10,000,000.00		10,000,000.00	

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Additional Unspent Supplemental and Concentration Grants e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	0000	9780			0.00	5,200,214.77		5,200,214.77	
			14,806,261.47	0.00	14,806,261.47	15,130,317.20	0.00	15,130,317.20	2.2%
			118,152,757.59	0.00	118,152,757.59	96,757,811.94	0.00	96,757,811.94	-18.1%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	22,005,908.18	32,053,977.18
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	128,623.77	289,454.77
6211	Literacy Coaches and Reading Specialists Grant Program	1,229,760.79	674,421.79
6266	Educator Effectiveness, FY 2021-22	3,360,954.22	52,105.22
6300	Lottery : Instructional Materials	2,407,075.82	2,407,075.82
6318	Antibias Education Grant	111,105.38	1,301.38
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,172,779.03	1,009,904.03
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,555,152.95	6,555,152.95
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,536,651.33	2,536,651.33
7034	Child Nutrition: Commercial Dishwasher Grant	29,781.92	29,781.92
7085	Learning Communities for School Success Program	993,876.55	10,517.55
7311	Classified School Employee Professional Development Block Grant	190,747.94	190,747.94
7399	LCFF Equity Multiplier	8,215,911.69	7,256,497.69
7412	A-G Access/Success Grant	68,997.00	0.00
7435	Learning Recovery Emergency Block Grant	0.00	2,078,583.00
7810	Other Restricted State	378,040.97	11,719,978.97
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,772,975.64	5,979,492.64
9010	Other Restricted Local	23,283,384.64	18,825,171.64
Total, Restricted Balance		84,441,727.82	91,670,815.82

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	130,061,359.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>130,061,359.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	90,231,205.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	39,830,154.00
Books and Supplies	4000-4999 except 4700	0.00
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>130,061,359.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		130,061,359.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	130,061,359.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>130,061,359.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	90,231,205.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	39,830,154.00
Books and Supplies	4000-4999 except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>130,061,359.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		130,061,359.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	130,061,359.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		130,061,359.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	130,061,359.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		130,061,359.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		130,061,359.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	130,061,359.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		130,061,359.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	130,061,359.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		130,061,359.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		130,061,359.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,153,120.37	2,400,000.00	-243.4%
5) TOTAL, REVENUES			3,153,120.37	2,400,000.00	-243.4%
<b>B. EXPENDITURES</b>					
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	453,825.06	511,447.00	-22.8%
5) Services and Other Operating Expenditures		5000-5999	2,558,276.95	1,888,553.00	-247.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,012,102.01	2,400,000.00	-270.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			141,018.36	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			141,018.36	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,634,090.09	2,775,108.45	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.09	2,775,108.45	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.09	2,775,108.45	5.4%
2) Ending Balance, June 30 (E + F1e)			2,775,108.45	2,775,108.45	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	495.51	0.00	-100.0%
b) Restricted		9740	2,774,612.94	2,774,612.94	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	495.51	New
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	241,096.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,534,011.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,775,108.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,775,108.45		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,513,045.31	1,049,745.00	-30.6%
Interest		8660	76,186.08	704.00	-99.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	495.51	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,563,393.47	1,349,551.00	-13.7%
TOTAL, REVENUES			3,153,120.37	2,400,000.00	-243.4%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	356,617.28	466,239.00	30.7%
Noncapitalized Equipment		4400	97,207.78	45,208.00	-53.5%
TOTAL, BOOKS AND SUPPLIES			453,825.06	511,447.00	-22.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	84,921.28	62,390.00	-26.5%
Insurance		5400-5450	0.00	259.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	167,360.36	259.00	-99.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,305,785.89	1,825,645.00	-20.8%
Communications		5900	209.42	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,558,276.95	1,888,553.00	-247.2%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,012,102.01	2,400,000.00	-270.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,153,120.37	2,400,000.00	-243.4%
5) TOTAL, REVENUES			3,153,120.37	2,400,000.00	-243.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,012,102.01	2,400,000.00	-20.3%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,012,102.01	2,400,000.00	-20.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			141,018.36	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			141,018.36	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,634,090.09	2,775,108.45	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.09	2,775,108.45	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.09	2,775,108.45	5.4%
2) Ending Balance, June 30 (E + F1e)			2,775,108.45	2,775,108.45	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	495.51	0.00	-100.0%
b) Restricted		9740	2,774,612.94	2,774,612.94	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	495.51	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	2,774,612.94	2,774,612.94
Total, Restricted Balance		2,774,612.94	2,774,612.94

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,349,797.00	3,415,812.00	2.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	397,990.79	381,680.00	-4.1%
4) Other Local Revenue		8600-8799	84,070.11	22,127.00	-73.7%
5) TOTAL, REVENUES			3,831,857.90	3,819,619.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,668,484.38	1,678,411.00	0.6%
2) Classified Salaries		2000-2999	265,876.76	263,093.00	-1.0%
3) Employee Benefits		3000-3999	1,000,304.08	985,495.00	-1.5%
4) Books and Supplies		4000-4999	56,910.39	34,626.00	-39.2%
5) Services and Other Operating Expenditures		5000-5999	417,886.66	401,486.00	-3.9%
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	8,060.71	5,200.00	-35.5%
9) TOTAL, EXPENDITURES			3,417,522.98	3,368,311.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			414,334.92	451,308.00	8.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294,825.21	322,000.00	9.2%
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			(294,825.21)	(322,000.00)	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			119,509.71	129,308.00	8.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,172,806.41	1,292,316.12	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,806.41	1,292,316.12	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,806.41	1,292,316.12	10.2%
2) Ending Balance, June 30 (E + F1e)			1,292,316.12	1,421,624.12	10.0%
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	376,754.78	306,741.78	-18.6%
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	915,561.34	1,114,882.34	21.8%
Reserve for Economic Uncertainties	0000	9780	183,112.27		
LCFF	0000	9780	732,449.07		
Reserve for Economic Uncertainties	0000	9780		222,976.47	
LCFF	0000	9780		891,905.87	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,336,223.01		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,917.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	154,600.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,546,740.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	212,536.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,888.02		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			254,424.61		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,292,316.12		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,522,663.00	2,023,630.00	32.9%
Education Protection Account State Aid - Current Year		8012	1,044,336.00	606,182.00	-42.0%
State Aid - Prior Years		8019	21.00	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	782,777.00	786,000.00	0.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,349,797.00	3,415,812.00	2.0%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	131,719.00	135,405.00	2.8%
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	11,855.00	11,842.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	78,509.79	68,885.00	-12.3%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	38,081.00	38,076.00	0.0%
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	137,826.00	127,472.00	-7.5%
TOTAL, OTHER STATE REVENUE			397,990.79	381,680.00	-4.1%
<b>OTHER LOCAL REVENUE</b>					
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	51,491.00	13,000.00	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,409.25	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	23,895.36	6,994.00	-70.7%
All Other Local Revenue		8699	2,274.50	2,133.00	-6.2%
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			84,070.11	22,127.00	-73.7%
TOTAL, REVENUES			3,831,857.90	3,819,619.00	-0.3%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,261,198.57	1,270,496.00	0.7%
Certificated Pupil Support Salaries		1200	93,149.74	88,537.00	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	290,677.92	293,836.00	1.1%
Other Certificated Salaries		1900	23,458.15	25,542.00	8.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,668,484.38</b>	<b>1,678,411.00</b>	<b>0.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	138,025.64	142,454.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,851.12	120,639.00	-5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>265,876.76</b>	<b>263,093.00</b>	<b>-1.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	371,981.82	354,007.00	-4.8%
PERS		3201-3202	146,346.16	146,600.00	0.2%
OASDI/Medicare/Alternative		3301-3302	59,228.38	60,083.00	1.4%
Health and Welfare Benefits		3401-3402	340,714.36	343,868.00	0.9%
Unemployment Insurance		3501-3502	924.66	937.00	1.3%
Workers' Compensation		3601-3602	34,645.95	34,812.00	0.5%
OPEB, Allocated		3701-3702	7,578.89	7,277.00	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,883.86	37,911.00	-2.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,000,304.08</b>	<b>985,495.00</b>	<b>-1.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,338.53	6,000.00	156.6%
Materials and Supplies		4300	45,109.55	27,500.00	-39.0%
Noncapitalized Equipment		4400	9,462.31	1,126.00	-88.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>56,910.39</b>	<b>34,626.00</b>	<b>-39.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,874.74	4,000.00	-54.9%
Dues and Memberships		5300	10,329.00	15,614.00	51.2%
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	438.41	1,000.00	128.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	169,996.49	184,000.00	8.2%
Professional/Consulting Services and Operating Expenditures		5800	228,010.15	196,372.00	-13.9%
Communications		5900	237.87	500.00	110.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>417,886.66</b>	<b>401,486.00</b>	<b>-3.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	8,060.71	5,200.00	-35.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,060.71	5,200.00	-35.5%
TOTAL, EXPENDITURES			3,417,522.98	3,368,311.00	-1.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	294,825.21	322,000.00	9.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			294,825.21	322,000.00	9.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(294,825.21)	(322,000.00)	9.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,349,797.00	3,415,812.00	2.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	397,990.79	381,680.00	-4.1%
4) Other Local Revenue		8600-8799	84,070.11	22,127.00	-73.7%
5) TOTAL, REVENUES			3,831,857.90	3,819,619.00	-0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,112,657.82	2,142,750.00	1.4%
2) Instruction - Related Services	2000-2999		963,923.43	938,469.00	-2.6%
3) Pupil Services	3000-3999		124,155.91	90,471.00	-27.1%
4) Ancillary Services	4000-4999		7,616.42	10,849.00	42.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		36,056.80	0.00	-100.0%
7) General Administration	7000-7999		172,722.20	185,200.00	7.2%
8) Plant Services	8000-8999		390.40	572.00	46.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,417,522.98	3,368,311.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			414,334.92	451,308.00	8.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294,825.21	322,000.00	9.2%
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			(294,825.21)	(322,000.00)	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			119,509.71	129,308.00	8.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,172,806.41	1,292,316.12	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,806.41	1,292,316.12	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,806.41	1,292,316.12	10.2%
2) Ending Balance, June 30 (E + F1e)			1,292,316.12	1,421,624.12	10.0%
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					
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	915,561.34	1,114,882.34	21.8%
Reserve for Economic Uncertainties	0000	9780	183,112.27		
LCFF	0000	9780	732,449.07		
Reserve for Economic Uncertainties	0000	9780		222,976.47	
LCFF	0000	9780		891,905.87	
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
6266	Educator Effectiveness, FY 2021-22	7,634.98	7,634.98
6300	Lottery: Instructional Materials	50,694.87	64,284.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	35,995.76	6,038.76
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	30,659.08	26,950.08
7412	A-G Access/Success Grant	133.63	133.63
7413	A-G Learning Loss Mitigation Grant	7,679.65	7,679.65
7435	Learning Recovery Emergency Block Grant	139,602.03	82,671.03
7810	Other Restricted State	1,579.22	1,579.22
9010	Other Restricted Local	102,775.56	109,769.56
Total, Restricted Balance		376,754.78	306,741.78

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,045,386.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>1,045,386.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	747,873.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	297,513.00
Books and Supplies	4000-4999 except 4700	0.00
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,045,386.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,045,386.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,045,386.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,045,386.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	747,873.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	297,513.00
Books and Supplies	4000-4999 except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,045,386.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,045,386.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,045,386.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,045,386.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	1,045,386.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,045,386.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,045,386.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,045,386.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		1,045,386.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	1,045,386.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,045,386.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		1,045,386.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	806,448.00	830,583.00	3.0%
4) Other Local Revenue		8600-8799	(189.72)	0.00	-100.0%
5) TOTAL, REVENUES			806,258.28	830,583.00	3.0%
<b>B. EXPENDITURES</b>					
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	806,448.00	830,583.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			806,448.00	830,583.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(189.72)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(189.72)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189.72	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189.72	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(340.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	563.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	70,366.83		
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			70,589.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	70,589.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			70,589.83		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)					
			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	807,104.00	830,583.00	2.9%
Prior Years	6500	8319	(656.00)	0.00	-100.0%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			806,448.00	830,583.00	3.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(189.72)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(189.72)	0.00	-100.0%
TOTAL, REVENUES			806,258.28	830,583.00	3.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Unaudited Actuals  
Special Education Pass-Through Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	806,448.00	830,583.00	3.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			806,448.00	830,583.00	3.0%
TOTAL, EXPENDITURES			806,448.00	830,583.00	3.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	806,448.00	830,583.00	3.0%
4) Other Local Revenue		8600-8799	(189.72)	0.00	-100.0%
5) TOTAL, REVENUES			806,258.28	830,583.00	3.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	806,448.00	830,583.00	3.0%
10) TOTAL, EXPENDITURES			806,448.00	830,583.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(189.72)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(189.72)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189.72	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189.72	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	398,195.00	0.0%
3) Other State Revenue		8300-8599	3,812,998.00	4,091,725.00	7.3%
4) Other Local Revenue		8600-8799	194,981.38	174,800.00	-10.4%
5) TOTAL, REVENUES			4,406,174.38	4,664,720.00	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,360,385.30	1,354,863.00	-0.4%
2) Classified Salaries		2000-2999	454,504.35	552,308.00	21.5%
3) Employee Benefits		3000-3999	903,118.98	1,023,948.00	13.4%
4) Books and Supplies		4000-4999	98,048.21	143,533.00	46.4%
5) Services and Other Operating Expenditures		5000-5999	1,542,246.86	1,568,062.00	1.7%
6) Capital Outlay		6000-6999	15,685.37	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,222.11	114,366.00	6.7%
9) TOTAL, EXPENDITURES			4,481,211.18	4,757,080.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,036.80)	(92,360.00)	23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(75,036.80)	(92,360.00)	23.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,471,009.08	2,395,972.28	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.08	2,395,972.28	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.08	2,395,972.28	-3.0%
2) Ending Balance, June 30 (E + F1e)			2,395,972.28	2,303,612.28	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,564,688.06	1,397,528.06	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	831,284.22	906,084.22	9.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,208,044.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	333,753.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,541,797.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	38,602.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	107,222.11		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			145,824.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,395,972.28		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	6,700.00	6,700.00	0.0%
All Other Federal Revenue	All Other	8290	391,495.00	391,495.00	0.0%
TOTAL, FEDERAL REVENUE			398,195.00	398,195.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,307,964.00	1,293,750.00	-1.1%
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	2,122,146.00	2,134,586.00	0.6%
All Other State Revenue	All Other	8590	382,888.00	663,389.00	73.3%
TOTAL, OTHER STATE REVENUE			3,812,998.00	4,091,725.00	7.3%
<b>OTHER LOCAL REVENUE</b>					
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	92,828.00	74,800.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,609.07	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	91,544.31	100,000.00	9.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			194,981.38	174,800.00	-10.4%
TOTAL, REVENUES			4,406,174.38	4,664,720.00	5.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	952,199.99	881,244.00	-7.5%
Certificated Pupil Support Salaries		1200	26,889.23	65,431.00	143.3%
Certificated Supervisors' and Administrators' Salaries		1300	319,639.00	331,022.00	3.6%
Other Certificated Salaries		1900	61,657.08	77,166.00	25.2%
TOTAL, CERTIFICATED SALARIES			1,360,385.30	1,354,863.00	-0.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	201,806.19	223,804.00	10.9%
Classified Support Salaries		2200	46,778.90	93,507.00	99.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	205,919.26	234,997.00	14.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			454,504.35	552,308.00	21.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	325,345.99	392,557.00	20.7%
PERS		3201-3202	121,401.68	127,944.00	5.4%
OASDI/Medicare/Alternative		3301-3302	54,324.10	61,250.00	12.7%
Health and Welfare Benefits		3401-3402	295,620.08	332,186.00	12.4%
Unemployment Insurance		3501-3502	891.07	922.00	3.5%
Workers' Compensation		3601-3602	32,888.21	34,295.00	4.3%
OPEB, Allocated		3701-3702	38,338.49	41,741.00	8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,309.36	33,053.00	-3.7%
TOTAL, EMPLOYEE BENEFITS			903,118.98	1,023,948.00	13.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	19,147.88	14,865.00	-22.4%
Materials and Supplies		4300	48,805.39	98,758.00	102.4%
Noncapitalized Equipment		4400	30,094.94	29,910.00	-0.6%
TOTAL, BOOKS AND SUPPLIES			98,048.21	143,533.00	46.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,496.35	23,163.00	120.7%
Dues and Memberships		5300	1,430.00	1,430.00	0.0%
Insurance		5400-5450	9,428.25	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,524.25	6,500.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	258,884.37	272,179.00	5.1%
Professional/Consulting Services and Operating Expenditures		5800	1,255,483.64	1,264,790.00	0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,542,246.86	1,568,062.00	1.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,685.37	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,685.37	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	107,222.11	114,366.00	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,222.11	114,366.00	6.7%
TOTAL, EXPENDITURES			4,481,211.18	4,757,080.00	6.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	398,195.00	0.0%
3) Other State Revenue		8300-8599	3,812,998.00	4,091,725.00	7.3%
4) Other Local Revenue		8600-8799	194,981.38	174,800.00	-10.4%
5) TOTAL, REVENUES			4,406,174.38	4,664,720.00	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,050,703.67	3,085,629.00	1.1%
2) Instruction - Related Services	2000-2999		1,032,749.04	1,187,340.00	15.0%
3) Pupil Services	3000-3999		98,673.36	172,126.00	74.4%
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		107,222.11	114,366.00	6.7%
8) Plant Services	8000-8999		191,863.00	197,619.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,481,211.18	4,757,080.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(75,036.80)	(92,360.00)	23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(75,036.80)	(92,360.00)	23.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,471,009.08	2,395,972.28	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.08	2,395,972.28	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.08	2,395,972.28	-3.0%
2) Ending Balance, June 30 (E + F1e)			2,395,972.28	2,303,612.28	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,564,688.06	1,397,528.06	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	831,284.22	906,084.22	9.0%
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
6371	CalWORKs for ROCP or Adult Education	1,152,713.22	985,553.22
9010	Other Restricted Local	411,974.84	411,974.84
Total, Restricted Balance		1,564,688.06	1,397,528.06

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,682,532.28	13,916,420.00	-11.3%
3) Other State Revenue		8300-8599	7,407,349.45	6,550,269.00	-11.6%
4) Other Local Revenue		8600-8799	5,542,343.90	4,681,537.00	-15.5%
5) TOTAL, REVENUES			28,632,225.63	25,148,226.00	-12.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,932,296.13	11,183,481.00	2.3%
2) Classified Salaries		2000-2999	5,959,622.08	6,403,654.00	7.5%
3) Employee Benefits		3000-3999	9,267,187.37	10,644,083.00	14.9%
4) Books and Supplies		4000-4999	547,396.94	1,555,456.00	184.2%
5) Services and Other Operating Expenditures		5000-5999	2,208,836.62	392,645.00	-82.2%
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	1,325,131.76	1,677,439.00	26.6%
9) TOTAL, EXPENDITURES			30,240,470.90	31,856,758.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,608,245.27)	(6,708,532.00)	317.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,443,877.13	5,592,365.00	2.7%
b) Transfers Out		7600-7629	771,459.75	490,071.00	-36.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,672,417.38	5,102,294.00	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,064,172.11	(1,606,238.00)	-152.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,172,309.80	13,236,481.91	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,309.80	13,236,481.91	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,309.80	13,236,481.91	30.1%
2) Ending Balance, June 30 (E + F1e)			13,236,481.91	11,630,243.91	-12.1%
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	9,015,435.01	8,158,882.01	-9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,221,046.90	3,471,361.90	-17.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,863,081.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	472,497.23		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,319,967.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,224,456.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,880,001.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	603,727.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	169,959.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	869,833.13		
6) TOTAL, LIABILITIES			1,643,519.75		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,236,481.91		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	714,433.38	650,500.00	-8.9%
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	14,968,098.90	13,265,920.00	-11.4%
TOTAL, FEDERAL REVENUE			15,682,532.28	13,916,420.00	-11.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	42,490.48	35,000.00	-17.6%
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	5,315,101.97	5,432,081.00	2.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,049,757.00	1,083,188.00	-47.2%
TOTAL, OTHER STATE REVENUE			7,407,349.45	6,550,269.00	-11.6%
<b>OTHER LOCAL REVENUE</b>					
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	190,365.00	50,000.00	-73.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,476.45	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,089,442.38	4,396,004.00	-13.6%
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	239,060.07	235,533.00	-1.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,542,343.90	4,681,537.00	-15.5%
TOTAL, REVENUES			28,632,225.63	25,148,226.00	-12.2%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	8,618,705.59	8,710,429.00	1.1%
Certificated Pupil Support Salaries		1200	497,068.49	488,042.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	566,737.87	590,999.00	4.3%
Other Certificated Salaries		1900	1,249,784.18	1,394,011.00	11.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,932,296.13</b>	<b>11,183,481.00</b>	<b>2.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,482,861.82	2,746,944.00	10.6%
Classified Support Salaries		2200	1,881,466.13	1,971,410.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	209,357.03	221,431.00	5.8%
Clerical, Technical and Office Salaries		2400	1,381,308.57	1,462,280.00	5.9%
Other Classified Salaries		2900	4,628.53	1,589.00	-65.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,959,622.08</b>	<b>6,403,654.00</b>	<b>7.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,290,772.72	2,753,483.00	20.2%
PERS		3201-3202	1,979,483.08	2,195,190.00	10.9%
OASDI/Medicare/Alternative		3301-3302	729,527.21	816,937.00	12.0%
Health and Welfare Benefits		3401-3402	3,296,217.13	3,883,030.00	17.8%
Unemployment Insurance		3501-3502	8,157.10	8,548.00	4.8%
Workers' Compensation		3601-3602	300,833.07	315,329.00	4.8%
OPEB, Allocated		3701-3702	396,746.59	410,171.00	3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	265,450.47	261,395.00	-1.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,267,187.37</b>	<b>10,644,083.00</b>	<b>14.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	29,416.12	33,118.00	12.6%
Materials and Supplies		4300	468,838.68	1,298,675.00	177.0%
Noncapitalized Equipment		4400	45,814.34	60,510.00	32.1%
Food		4700	3,327.80	163,153.00	4,802.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>547,396.94</b>	<b>1,555,456.00</b>	<b>184.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	84,753.28	99,744.00	17.7%
Dues and Memberships		5300	1,337.73	3,395.00	153.8%
Insurance		5400-5450	2,220.00	3,010.00	35.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,063.40	145,636.00	15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,896,370.45	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	94,345.12	137,460.00	45.7%
Communications		5900	3,746.64	3,400.00	-9.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,208,836.62</b>	<b>392,645.00</b>	<b>-82.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,325,131.76	1,677,439.00	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,325,131.76	1,677,439.00	26.6%
TOTAL, EXPENDITURES			30,240,470.90	31,856,758.00	5.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,443,877.13	5,592,365.00	2.7%
(a) TOTAL, INTERFUND TRANSFERS IN			5,443,877.13	5,592,365.00	2.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	771,459.75	490,071.00	-36.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			771,459.75	490,071.00	-36.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			4,672,417.38	5,102,294.00	9.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,682,532.28	13,916,420.00	-11.3%
3) Other State Revenue		8300-8599	7,407,349.45	6,550,269.00	-11.6%
4) Other Local Revenue		8600-8799	5,542,343.90	4,681,537.00	-15.5%
5) TOTAL, REVENUES			28,632,225.63	25,148,226.00	-12.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		19,551,773.42	19,624,940.00	0.4%
2) Instruction - Related Services	2000-2999		6,799,787.45	7,423,286.00	9.2%
3) Pupil Services	3000-3999		1,523,958.49	1,815,773.00	19.1%
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		1,325,131.76	1,677,439.00	26.6%
8) Plant Services	8000-8999		1,039,819.78	1,315,320.00	26.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,240,470.90	31,856,758.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,608,245.27)	(6,708,532.00)	317.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,443,877.13	5,592,365.00	2.7%
b) Transfers Out		7600-7629	771,459.75	490,071.00	-36.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,672,417.38	5,102,294.00	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,064,172.11	(1,606,238.00)	-152.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,172,309.80	13,236,481.91	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,309.80	13,236,481.91	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,309.80	13,236,481.91	30.1%
2) Ending Balance, June 30 (E + F1e)			13,236,481.91	11,630,243.91	-12.1%
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	9,015,435.01	8,158,882.01	-9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,221,046.90	3,471,361.90	-17.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	700.00	700.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	275,470.38	275,470.38
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	215,684.96	215,684.96
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	257,860.02	257,860.02
6130	Early Education: Center-Based Reserve Account	704,165.46	704,165.46
7810	Other Restricted State	2,089,827.00	2,089,827.00
9010	Other Restricted Local	5,471,727.19	4,615,174.19
Total, Restricted Balance		9,015,435.01	8,158,882.01

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,937,749.59	16,080,148.00	0.9%
3) Other State Revenue		8300-8599	10,169,908.44	10,171,511.00	0.0%
4) Other Local Revenue		8600-8799	960,372.09	1,036,690.00	7.9%
5) TOTAL, REVENUES			27,068,030.12	27,288,349.00	0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,346,183.12	8,618,169.00	17.3%
3) Employee Benefits		3000-3999	4,294,150.08	5,336,388.00	24.3%
4) Books and Supplies		4000-4999	12,182,706.61	14,803,200.00	21.5%
5) Services and Other Operating Expenditures		5000-5999	966,774.60	1,496,847.00	54.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	698,567.64	1,025,491.00	46.8%
9) TOTAL, EXPENDITURES			25,488,382.05	31,280,095.00	22.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,579,648.07	(3,991,746.00)	-352.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,203,456.86	1,869,723.00	-15.1%
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			2,203,456.86	1,869,723.00	-15.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,783,104.93	(2,122,023.00)	-156.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,482.38	22,595,587.31	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.38	22,595,587.31	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.38	22,595,587.31	20.1%
2) Ending Balance, June 30 (E + F1e)			22,595,587.31	20,473,564.31	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	600.00	-41.4%
Stores		9712	724,081.81	724,081.81	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,795,441.75	19,673,842.75	-9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	75,039.75	75,039.75	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,382,204.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	301,441.92		
c) in Revolving Cash Account		9130	1,024.00		
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	30.25		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,356,632.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	69,896.31		
6) Stores		9320	724,081.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,835,310.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	226,951.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,772.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			239,723.64		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			22,595,587.31		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	14,492,802.26	14,540,448.00	0.3%
Donated Food Commodities		8221	1,444,947.33	1,539,700.00	6.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,937,749.59	16,080,148.00	0.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	10,169,908.44	10,171,511.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,169,908.44	10,171,511.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,124.59	377,933.00	17,688.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	602,997.00	304,042.00	-49.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,906.39	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	281,344.11	354,715.00	26.1%
TOTAL, OTHER LOCAL REVENUE			960,372.09	1,036,690.00	7.9%
TOTAL, REVENUES			27,068,030.12	27,288,349.00	0.8%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,853,313.11	6,971,975.00	19.1%
Classified Supervisors' and Administrators' Salaries		2300	1,122,328.01	1,230,272.00	9.6%
Clerical, Technical and Office Salaries		2400	335,366.49	373,422.00	11.3%
Other Classified Salaries		2900	35,175.51	42,500.00	20.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			7,346,183.12	8,618,169.00	17.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,479,369.33	1,788,420.00	20.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	539,066.60	640,323.00	18.8%
Unemployment Insurance		3401-3402	1,747,328.52	2,291,055.00	31.1%
Workers' Compensation		3501-3502	3,549.98	4,184.00	17.9%
OPEB, Allocated		3601-3602	131,601.68	153,983.00	17.0%
OPEB, Active Employees		3701-3702	267,840.50	319,442.00	19.3%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	125,393.47	138,981.00	10.8%
TOTAL, EMPLOYEE BENEFITS			4,294,150.08	5,336,388.00	24.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,168,128.80	1,672,500.00	43.2%
Noncapitalized Equipment		4400	30,447.88	466,000.00	1,430.5%
Food		4700	10,984,129.93	12,664,700.00	15.3%
TOTAL, BOOKS AND SUPPLIES			12,182,706.61	14,803,200.00	21.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,570.76	27,000.00	310.9%
Dues and Memberships		5300	4,155.55	5,000.00	20.3%
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	294,643.81	735,965.00	149.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	499,718.65	477,182.00	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	155,084.45	238,500.00	53.8%
Communications		5900	6,601.38	13,200.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			966,774.60	1,496,847.00	54.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	698,567.64	1,025,491.00	46.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			698,567.64	1,025,491.00	46.8%
TOTAL, EXPENDITURES			25,488,382.05	31,280,095.00	22.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,203,456.86	1,869,723.00	-15.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,203,456.86	1,869,723.00	-15.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,203,456.86</b>	<b>1,869,723.00</b>	<b>-15.1%</b>

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,937,749.59	16,080,148.00	0.9%
3) Other State Revenue		8300-8599	10,169,908.44	10,171,511.00	0.0%
4) Other Local Revenue		8600-8799	960,372.09	1,036,690.00	7.9%
5) TOTAL, REVENUES			27,068,030.12	27,288,349.00	0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		24,158,074.62	29,565,030.00	22.4%
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		698,567.64	1,025,491.00	46.8%
8) Plant Services	8000-8999		631,739.79	689,574.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,488,382.05	31,280,095.00	22.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,579,648.07	(3,991,746.00)	-352.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,203,456.86	1,869,723.00	-15.1%
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			2,203,456.86	1,869,723.00	-15.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,783,104.93	(2,122,023.00)	-156.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,482.38	22,595,587.31	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.38	22,595,587.31	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.38	22,595,587.31	20.1%
2) Ending Balance, June 30 (E + F1e)			22,595,587.31	20,473,564.31	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	600.00	-41.4%
Stores		9712	724,081.81	724,081.81	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	75,039.75	75,039.75	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	21,795,441.75	19,673,842.75
Total, Restricted Balance		21,795,441.75	19,673,842.75

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	184,026.46	190,000.00	3.2%
5) TOTAL, REVENUES			184,026.46	190,000.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,530.08	0.00	-100.0%
3) Employee Benefits		3000-3999	320.08	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	96,472.84	1,416,266.00	1,368.0%
6) Capital Outlay		6000-6999	1,559,428.92	1,000,000.00	-35.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,658,751.92	2,416,266.00	45.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,474,725.46)	(2,226,266.00)	51.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			525,274.54	(226,266.00)	-143.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,438,924.83	3,964,199.37	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,924.83	3,964,199.37	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,924.83	3,964,199.37	15.3%
2) Ending Balance, June 30 (E + F1e)			3,964,199.37	3,737,933.37	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,943,279.21	3,717,013.21	-5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,920.16	20,920.16	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,288,369.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	83,673.00		
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			4,372,042.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	407,843.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			407,843.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,964,199.37		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE					
			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	163,444.00	190,000.00	16.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	20,582.46	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE					
			184,026.46	190,000.00	3.2%
TOTAL, REVENUES					
			184,026.46	190,000.00	3.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries					
		2200	0.00	0.00	0.0%
Other Classified Salaries					
		2900	2,530.08	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES					
			2,530.08	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS					
		3101-3102	0.00	0.00	0.0%
PERS					
		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative					
		3301-3302	193.57	0.00	-100.0%
Health and Welfare Benefits					
		3401-3402	0.00	0.00	0.0%
Unemployment Insurance					
		3501-3502	1.25	0.00	-100.0%
Workers' Compensation					
		3601-3602	0.00	0.00	0.0%
OPEB, Allocated					
		3701-3702	93.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31.64	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			320.08	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,093.80	1,416,266.00	1,405.2%
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	2,379.04	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			96,472.84	1,416,266.00	1,368.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,462,580.87	1,000,000.00	-31.6%
Equipment		6400	96,848.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,559,428.92	1,000,000.00	-35.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,658,751.92	2,416,266.00	45.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,000,000.00	2,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	184,026.46	190,000.00	3.2%
5) TOTAL, REVENUES			184,026.46	190,000.00	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,658,751.92	2,416,266.00	45.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,658,751.92	2,416,266.00	45.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,474,725.46)	(2,226,266.00)	51.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			525,274.54	(226,266.00)	-143.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,438,924.83	3,964,199.37	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,924.83	3,964,199.37	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,924.83	3,964,199.37	15.3%
2) Ending Balance, June 30 (E + F1e)			3,964,199.37	3,737,933.37	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,943,279.21	3,717,013.21	-5.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,920.16	20,920.16	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	3,943,279.21	3,717,013.21
Total, Restricted Balance		3,943,279.21	3,717,013.21

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,621.00	1,504.00	-42.6%
4) Other Local Revenue		8600-8799	11,665,003.36	3,404,072.00	-70.8%
5) TOTAL, REVENUES			11,667,624.36	3,405,576.00	-70.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,321,308.97	1,325,313.00	0.3%
3) Employee Benefits		3000-3999	658,394.62	763,158.00	15.9%
4) Books and Supplies		4000-4999	112,163.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	301,617.76	1,705,316.00	465.4%
6) Capital Outlay		6000-6999	95,107,037.32	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			97,500,522.64	3,793,787.00	-96.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(85,832,898.28)	(388,211.00)	-99.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,200,914.01	322,000.00	-98.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,200,914.01	322,000.00	-98.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,631,984.27)	(66,211.00)	-99.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,051,967.10	60,419,982.83	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,967.10	60,419,982.83	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,967.10	60,419,982.83	-49.7%
2) Ending Balance, June 30 (E + F1e)			60,419,982.83	60,353,771.83	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,249,602.50	54,356,399.50	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,170,380.33	5,997,372.33	43.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	70,940,726.17		
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	256,199.17		
e) Collections Awaiting Deposit		9140	16,533.23		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,534,864.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	442.06		
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			72,748,764.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,697,335.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,631,446.58		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,328,781.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			60,419,982.83		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	2,621.00	1,504.00	-42.6%
TOTAL, OTHER STATE REVENUE			2,621.00	1,504.00	-42.6%
<b>OTHER LOCAL REVENUE</b>					
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	193,065.08	0.00	-100.0%
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	2,315,147.22	2,277,519.00	-1.6%
Interest		8660	4,646,613.18	708,000.00	-84.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	341,500.04	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,168,677.84	418,553.00	-90.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,665,003.36	3,404,072.00	-70.8%
TOTAL, REVENUES			11,667,624.36	3,405,576.00	-70.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	56,280.00	New

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	793,492.11	837,191.00	5.5%
Clerical, Technical and Office Salaries		2400	370,560.15	431,842.00	16.5%
Other Classified Salaries		2900	157,256.71	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,321,308.97</b>	<b>1,325,313.00</b>	<b>0.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,373.73	5,010.00	-40.2%
PERS		3201-3202	303,208.77	350,396.00	15.6%
OASDI/Medicare/Alternative		3301-3302	89,042.72	96,730.00	8.6%
Health and Welfare Benefits		3401-3402	168,424.20	218,204.00	29.6%
Unemployment Insurance		3501-3502	643.65	651.00	1.1%
Workers' Compensation		3601-3602	22,640.29	23,749.00	4.9%
OPEB, Allocated		3701-3702	46,418.91	49,092.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,642.35	19,326.00	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>658,394.62</b>	<b>763,158.00</b>	<b>15.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,225.14	0.00	-100.0%
Noncapitalized Equipment		4400	89,938.83	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>112,163.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,267.81	0.00	-100.0%
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	100,940.69	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,714,938.88)	640,931.00	-137.4%
Professional/Consulting Services and Operating Expenditures		5800	1,901,129.14	1,064,385.00	-44.0%
Communications		5900	219.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>301,617.76</b>	<b>1,705,316.00</b>	<b>465.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	87,478,197.69	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,628,839.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>95,107,037.32</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>97,500,522.64</b>	<b>3,793,787.00</b>	<b>-96.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	26,200,914.01	322,000.00	-98.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>26,200,914.01</b>	<b>322,000.00</b>	<b>-98.8%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
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%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			26,200,914.01	322,000.00	-98.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,621.00	1,504.00	-42.6%
4) Other Local Revenue		8600-8799	11,665,003.36	3,404,072.00	-70.8%
5) TOTAL, REVENUES			11,667,624.36	3,405,576.00	-70.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		97,452,292.22	3,793,787.00	-96.1%
9) Other Outgo	9000-9999	Except 7600-7699	48,230.42	0.00	-100.0%
10) TOTAL, EXPENDITURES			97,500,522.64	3,793,787.00	-96.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(85,832,898.28)	(388,211.00)	-99.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,200,914.01	322,000.00	-98.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,200,914.01	322,000.00	-98.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,631,984.27)	(66,211.00)	-99.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,051,967.10	60,419,982.83	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,967.10	60,419,982.83	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,967.10	60,419,982.83	-49.7%
2) Ending Balance, June 30 (E + F1e)			60,419,982.83	60,353,771.83	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,249,602.50	54,356,399.50	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,170,380.33	5,997,372.33	43.8%
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	56,249,602.50	54,356,399.50
Total, Restricted Balance		56,249,602.50	54,356,399.50

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	2,596,456.54	0.00	-100.0%
5) TOTAL, REVENUES			2,596,456.54	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,847.29	0.00	-100.0%
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			63,847.29	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,532,609.25	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,532,609.25	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,145,983.78	8,678,593.03	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,145,983.78	8,678,593.03	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,145,983.78	8,678,593.03	41.2%
2) Ending Balance, June 30 (E + F1e)			8,678,593.03	8,678,593.03	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	8,637,195.83	8,637,195.83	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	41,397.20	41,397.20	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,485,905.22		
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	37,378.81		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	155,941.00		
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			8,679,225.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	632.00		
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			632.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,678,593.03		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	303,901.00	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	40,823.31	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,251,732.23	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				2,596,456.54	0.00
TOTAL, REVENUES				2,596,456.54	-100.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,847.29	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,847.29	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			63,847.29	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,596,456.54	0.00	-100.0%
5) TOTAL, REVENUES			2,596,456.54	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		63,847.29	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			63,847.29	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,532,609.25	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,532,609.25	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,145,983.78	8,678,593.03	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,145,983.78	8,678,593.03	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,145,983.78	8,678,593.03	41.2%
2) Ending Balance, June 30 (E + F1e)			8,678,593.03	8,678,593.03	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	8,637,195.83	8,637,195.83	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	41,397.20	41,397.20	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	8,637,195.83	8,637,195.83
Total, Restricted Balance		8,637,195.83	8,637,195.83

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	25,907,588.80	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,907,588.80	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,907,588.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,907,588.80	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,907,588.80)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	25,907,588.80	0.00	-100.0%
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			25,907,588.80	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			25,907,588.80	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,907,588.80	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,907,588.80	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(25,907,588.80)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	25,907,588.80	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,907,588.80	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			25,907,588.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,907,588.80	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,907,588.80)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	661,336.46	4,624,876.00	599.3%
4) Other Local Revenue		8600-8799	106,476,380.27	76,738,603.00	-27.9%
5) TOTAL, REVENUES			107,137,716.73	81,363,479.00	-24.1%
<b>B. EXPENDITURES</b>					
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	98,836,484.67	89,117,333.00	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			98,836,484.67	89,117,333.00	-9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,301,232.06	(7,753,854.00)	-193.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,301,232.06	(7,753,854.00)	-193.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,511,127.45	96,812,359.51	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,511,127.45	96,812,359.51	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,511,127.45	96,812,359.51	9.4%
2) Ending Balance, June 30 (E + F1e)			96,812,359.51	89,058,505.51	-8.0%
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					
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	460,894.17	460,894.17	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	94,477,498.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	9,096,957.63		
3) Accounts Receivable		9200	1,102,241.00		
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			104,676,697.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,864,338.01		
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			7,864,338.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			96,812,359.51		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	660,562.48	709,774.00	7.4%
Other Subventions/In-Lieu Taxes		8572	773.98	3,915,102.00	505,740.2%
TOTAL, OTHER STATE REVENUE			661,336.46	4,624,876.00	599.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	92,354,996.42	75,556,343.00	-18.2%
Unsecured Roll		8612	1,408,384.14	1,182,260.00	-16.1%
Prior Years' Taxes		8613	932,724.50	0.00	-100.0%
Supplemental Taxes		8614	1,562,044.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	13,114.96	0.00	-100.0%
Interest		8660	5,282,446.75	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	452,088.84	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,470,580.66	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106,476,380.27	76,738,603.00	-27.9%
TOTAL, REVENUES			107,137,716.73	81,363,479.00	-24.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	26,260.00	New
Debt Service - Interest		7438	39,529,460.47	24,266,318.00	-38.6%
Other Debt Service - Principal		7439	59,307,024.20	64,824,755.00	9.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,836,484.67	89,117,333.00	-9.8%
TOTAL, EXPENDITURES			98,836,484.67	89,117,333.00	-9.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	661,336.46	4,624,876.00	599.3%
4) Other Local Revenue		8600-8799	106,476,380.27	76,738,603.00	-27.9%
5) TOTAL, REVENUES			107,137,716.73	81,363,479.00	-24.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	98,836,484.67	89,117,333.00	-9.8%
10) TOTAL, EXPENDITURES			98,836,484.67	89,117,333.00	-9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			8,301,232.06	(7,753,854.00)	-193.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,301,232.06	(7,753,854.00)	-193.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,511,127.45	96,812,359.51	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,511,127.45	96,812,359.51	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,511,127.45	96,812,359.51	9.4%
2) Ending Balance, June 30 (E + F1e)			96,812,359.51	89,058,505.51	-8.0%
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	96,351,465.34	88,597,611.34	-8.0%
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	460,894.17	460,894.17	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	96,351,465.34	88,597,611.34
Total, Restricted Balance		96,351,465.34	88,597,611.34

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,595,742.41	27,050,450.00	-11.6%
5) TOTAL, REVENUES			30,595,742.41	27,050,450.00	-11.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	444,192.45	456,329.00	2.7%
3) Employee Benefits		3000-3999	370,447.79	280,368.00	-24.3%
4) Books and Supplies		4000-4999	10,496.77	25,051.00	138.7%
5) Services and Other Operating Expenses		5000-5999	22,820,494.14	24,288,723.00	6.4%
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			23,645,631.15	25,050,471.00	5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,950,111.26	1,999,979.00	-71.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			6,950,111.26	1,999,979.00	-71.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,800,645.67	57,750,756.93	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,800,645.67	57,750,756.93	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,800,645.67	57,750,756.93	13.7%
2) Ending Net Position, June 30 (E + F1e)			57,750,756.93	59,750,735.93	3.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	47,619,983.57	48,794,962.57	2.5%
c) Unrestricted Net Position		9790	10,130,773.36	10,955,773.36	8.1%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	63,039,247.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,240,839.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	245,707.59		
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			64,525,794.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,949,270.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,825,767.12		
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			6,775,037.27		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			57,750,756.93		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,468,078.00	850,000.00	-65.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	301,736.05	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	27,137,601.92	25,531,000.00	-5.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	688,326.44	669,450.00	-2.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,595,742.41	27,050,450.00	-11.6%
TOTAL, REVENUES			30,595,742.41	27,050,450.00	-11.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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	135,811.57	139,967.00	3.1%
Clerical, Technical and Office Salaries		2400	308,380.88	316,362.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>444,192.45</b>	<b>456,329.00</b>	<b>2.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	110,938.55	119,660.00	7.9%
OASDI/Medicare/Alternative		3301-3302	32,567.87	33,568.00	3.1%
Health and Welfare Benefits		3401-3402	195,107.38	95,559.00	-51.0%
Unemployment Insurance		3501-3502	207.26	219.00	5.7%
Workers' Compensation		3601-3602	7,803.02	8,168.00	4.7%
OPEB, Allocated		3701-3702	16,423.22	16,884.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,400.49	6,310.00	-14.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>370,447.79</b>	<b>280,368.00</b>	<b>-24.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,820.66	24,396.00	148.4%
Noncapitalized Equipment		4400	676.11	655.00	-3.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,496.77</b>	<b>25,051.00</b>	<b>138.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,580,373.65	4,955,410.00	38.4%
Professional/Consulting Services and					
Operating Expenditures		5800	19,240,120.49	19,325,313.00	0.4%
Communications		5900	0.00	8,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>22,820,494.14</b>	<b>24,288,723.00</b>	<b>6.4%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>23,645,631.15</b>	<b>25,050,471.00</b>	<b>5.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
(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
<b>A. REVENUES</b>					
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	30,595,742.41	27,050,450.00	-11.6%
5) TOTAL, REVENUES			30,595,742.41	27,050,450.00	-11.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		23,645,631.15	25,050,471.00	5.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,645,631.15	25,050,471.00	5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,950,111.26	1,999,979.00	-71.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			6,950,111.26	1,999,979.00	-71.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,800,645.67	57,750,756.93	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,800,645.67	57,750,756.93	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,800,645.67	57,750,756.93	13.7%
2) Ending Net Position, June 30 (E + F1e)			57,750,756.93	59,750,735.93	3.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	47,619,983.57	48,794,962.57	2.5%
c) Unrestricted Net Position		9790	10,130,773.36	10,955,773.36	8.1%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	47,619,983.57	48,794,962.57
Total, Restricted Net Position		47,619,983.57	48,794,962.57

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	36,392.84	36,189.02	36,396.16	36,537.18	36,537.18	36,537.18
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	36,392.84	36,189.02	36,396.16	36,537.18	36,537.18	36,537.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	82.43	82.43	82.43	85.25	85.25	85.25
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	82.43	82.43	82.43	85.25	85.25	85.25
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	36,475.27	36,271.45	36,478.59	36,622.43	36,622.43	36,622.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						(1.00)
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	(1.00)
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	256.70	256.70	256.70	256.70	256.70	256.70
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	256.70	256.70	256.70	256.70	256.70	256.70
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	256.70	256.70	256.70	256.70	256.70	255.70

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	6,350,107.00		6,350,107.00			6,350,107.00
Work in Progress	306,490,346.79		306,490,346.79	98,342,591.35	25,532,144.16	379,300,793.98
Total capital assets not being depreciated	312,840,453.79	0.00	312,840,453.79	98,342,591.35	25,532,144.16	385,650,900.98
Capital assets being depreciated:						
Land Improvements	86,725,532.38	26,999.30	86,752,531.68			86,752,531.68
Buildings	1,128,332,641.49	(4,836,258.49)	1,123,496,383.00	96,092,948.94		1,219,589,331.94
Equipment	37,518,683.23	4,809,257.77	42,327,941.00	8,504,216.38		50,832,157.38
Total capital assets being depreciated	1,252,576,857.10	(1.42)	1,252,576,855.68	104,597,165.32	0.00	1,357,174,021.00
Accumulated Depreciation for:						
Land Improvements	(45,412,638.33)	(.30)	(45,412,638.63)	(3,888,353.63)		(49,300,992.26)
Buildings	(417,163,599.58)		(417,163,599.58)	(49,383,112.80)		(466,546,712.38)
Equipment	(24,933,976.46)	2,051,196.00	(22,882,780.46)	(2,413,100.96)		(25,295,881.42)
Total accumulated depreciation	(487,510,214.37)	2,051,195.70	(485,459,018.67)	(55,684,567.39)	0.00	(541,143,586.06)
Total capital assets being depreciated, net excluding lease and subscription assets	765,066,642.73	2,051,194.28	767,117,837.01	48,912,597.93	0.00	816,030,434.94
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,077,907,096.52	2,051,194.28	1,079,958,290.80	147,255,189.28	25,532,144.16	1,201,681,335.92
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.32%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$335,511,379.60
	Appropriations Subject to Limit	\$335,511,379.60
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.08%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2025 \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

For County Office of Education:

Sharmila LaPorte  
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For School District:

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Director of Fiscal Services  
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E-mail Address

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

FEDERAL PROGRAM NAME	TITLE I, PART A BASIC GRANT	Consolidated Federal Admin	ESSA - School Improvements	ESSA - School Improvements
FEDERAL CATALOG NUMBER	84.01		84.010	84.010
RESOURCE CODE	3010	3155	3182	3182
REVENUE OBJECT	8290(0)		8290 (0)	8290 (0)
LOCAL DESCRIPTION (if any)	RP 304		SBF 5	SBF 5
<b>AWARD</b>				
1. Prior Year Carryover	2,353,216.00	-	39,976.87	1,046,294.00
2. a. Current Year Award	17,132,296.00			
b. Transferability (ESSA)				
c. Other Adjustments	(0.93)			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	17,132,295.07	-	-	-
3. Required Matching Funds/Other	14,857.84		0.33	
4. Total Available Award (sum lines 1,2d, & 3)	19,500,368.91	-	39,977.20	1,046,294.00
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr	550,594.07			261,574.00
6. Cash Received in Current Year	15,270,221.00		17,967.87	
7. Contributed Matching Funds	14,857.84	-	0.33	-
8. Total Available (sum lines 5, 6, 7)	15,835,672.91	-	17,968.20	261,574.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	15,783,623.16	-	17,968.20	661,685.11
10. Non-Donor Authorized Expenditures	14,857.84			
11. Total Expenditures (lines 9 & 10)	15,798,481.00	-	17,968.20	661,685.11
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	37,191.91	-	-	(400,111.11)
a. Unearned Revenue	37,191.91	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	400,111.11
14. Unused Grant Award Calculation (line 4 minus line 9)	3,701,887.91	-	22,009.00	384,608.89
15. If carryover is allowed, enter line 14 amount here	3,701,887.91	-	-	384,608.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,783,623.16	-	17,967.87	661,685.11

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

FEDERAL PROGRAM NAME	ESSA - School Improvements	ESSR FUND III FUND	ESSER FUND III FUND - LEARNING LOSS	ELO ESSER III STATE RESERVE
FEDERAL CATALOG NUMBER	84.010	84.425	84,425U	84,425
RESOURCE CODE	3182	3213	3214	3218
REVENUE OBJECT	8290 (0)	8290	8290	8290
LOCAL DESCRIPTION (if any)	SBF 5	ARP Act	ARP Act	SB 98
<b>AWARD</b>				
1. Prior Year Carryover		12,998,480.97	2,754,264.92	554,772.82
2. a. Current Year Award	472,119.00			
b. Transferability (ESSA)				
c. Other Adjustments		26,585.40	(0.40)	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	472,119.00	26,585.40	(0.40)	
3. Required Matching Funds/Other		-	-	
4. Total Available Award (sum lines 1,2d, & 3)	472,119.00	13,025,066.37	2,754,264.52	554,772.82
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr		0.00	0.00	0.00
6. Cash Received in Current Year	118,030.00	13,025,066.37	2,754,264.52	554,772.82
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	118,030.00	13,025,066.37	2,754,264.52	554,772.82
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	-	13,025,066.37	2,754,264.52	554,772.82
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	-	13,025,066.37	2,754,264.52	554,772.82
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	118,030.00	-	-	-
a. Unearned Revenue	118,030.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	472,119.00	-	-	-
15. If carryover is allowed, enter line 14 amount here	472,119.00	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	13,025,066.37	2,754,264.52	554,772.82

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

FEDERAL PROGRAM NAME	ELO ESSER III STATE RESERVE EMERGENCY NEEDS	ESSER III for ASSETS	BASIC LOCAL ASSISTANCE ENT.	BASIC LOCAL ASST. PRIVATE SCHOOL ISP
FEDERAL CATALOG NUMBER	84.425	84.425C	84.027	84.027
RESOURCE CODE	3219	3227	3310	3311
REVENUE OBJECT	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)	AB86/130	SB 98	Sub Fund 03	Sub Fund 03
<b>AWARD</b>				
1. Prior Year Carryover	1,594,868.62	120,000.00	-	91,011.01
2. a. Current Year Award			9,773,624.71	248,267.29
b. Transferability (ESSA)				
c. Other Adjustments		(65,371.81)		
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	(65,371.81)	9,773,624.71	248,267.29
3. Required Matching Funds/Other			-	
4. Total Available Award (sum lines 1,2d, & 3)	1,594,868.62	54,628.19	9,773,624.71	339,278.30
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr	428,876.62			
6. Cash Received in Current Year	1,165,992.00	54,628.19	6,523,315.95	185,460.31
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,594,868.62	54,628.19	6,523,315.95	185,460.31
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	1,594,868.62	54,628.19	9,773,624.71	339,278.30
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	1,594,868.62	54,628.19	9,773,624.71	339,278.30
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	-	-	(3,250,308.76)	(153,817.99)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	3,250,308.76	153,817.99
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,594,868.62	54,628.19	9,773,624.71	339,278.30

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

FEDERAL PROGRAM NAME	FEDERAL PRESCHOOL	IDEA MENTAL HEALTH AB3632	PRESCHOOL STAFF DEV.	EARLY INTERVENTION PART C
FEDERAL CATALOG NUMBER	84.173	84.027A	84.173A	84.181
RESOURCE CODE	3315	3327	3345	3385
REVENUE OBJECT	8182	8182	8182	8182(2)
LOCAL DESCRIPTION (if any)	Sub Fund 03	Sub Fund 03	Sub Fund 03	Sub Fund 03
<b>AWARD</b>				
1. Prior Year Carryover	-	-	2,502.08	-
2. a. Current Year Award	432,829.00	471,603.00	2,130.00	162,284.00
b. Transferability (ESSA)				
c. Other Adjustments	-			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	432,829.00	471,603.00	2,130.00	162,284.00
3. Required Matching Funds/Other	-			
4. Total Available Award (sum lines 1,2d, & 3)	432,829.00	471,603.00	4,632.08	162,284.00
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr				
6. Cash Received in Current Year	-		2,502.08	
7. Contributed Matching Funds	-			-
8. Total Available (sum lines 5, 6, 7)	-	-	2,502.08	-
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	432,829.00	471,603.00	4,632.08	162,284.00
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	432,829.00	471,603.00	4,632.08	162,284.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	(432,829.00)	(471,603.00)	(2,130.00)	(162,284.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00		0.00	0.00
c. Accounts Receivable	432,829.00	471,603.00	2,130.00	162,284.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	432,829.00	471,603.00	4,632.08	162,284.00

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

FEDERAL PROGRAM NAME	ALTERNATE DISPUTE RESOLUTION PROGRAM	CARL PERKINS	NCLB -TITLE II PART A (WAS 4010 & 4135)	NCLB -TITLE II PART A (WAS 4010 & 4135)
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367	84.367
RESOURCE CODE	3395	3550	4035	4035
REVENUE OBJECT	8182(3)	8290	8290(4)	8290(5)
LOCAL DESCRIPTION (if any)	Sub Fund 03	RP 405		
<b>AWARD</b>				
1. Prior Year Carryover	213.08	-	1,134,193.00	-
2. a. Current Year Award	15,157.00	489,549.00		1,746,088.00
b. Transferability (ESSA)				
c. Other Adjustments				
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	15,157.00	489,549.00	-	1,746,088.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1,2d, & 3)	15,370.08	489,549.00	1,134,193.00	1,746,088.00
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr				
6. Cash Received in Current Year		489,549.00	1,134,193.00	1,158,511.00
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	-	489,549.00	1,134,193.00	1,158,511.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	15,370.08	489,549.00	1,134,193.00	734,164.00
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	15,370.08	489,549.00	1,134,193.00	734,164.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	(15,370.08)	-	-	424,347.00
a. Unearned Revenue	0.00	0.00	0.00	424,347.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	15,370.08	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)				1,011,924.00
15. If carryover is allowed, enter line 14 amount here	-	-	-	1,011,924.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,370.08	489,549.00	1,134,193.00	734,164.00

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE IV, PART A - Academic Enrichment	TITLE IV, PART A - Academic Enrichment	21ST CENTURY (ASSETS - LOC 202)	21ST CENTURY (ASSETS - LOC 204)
FEDERAL CATALOG NUMBER			84.287	84.287
RESOURCE CODE	4127	4127	4128	4129
REVENUE OBJECT	8290 (4)	8290 (5)	8290	8290
LOCAL DESCRIPTION (if any)			GO 1140 LO 202	GO 1140 LO 204
<b>AWARD</b>				
1. Prior Year Carryover	1,016,606.00	-	27,697.52	26,930.67
2. a. Current Year Award		1,382,724.00	254,500.00	254,500.00
b. Transferability (ESSA)				
c. Other Adjustments			(27,697.52)	(26,930.67)
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	1,382,724.00	226,802.48	227,569.33
3. Required Matching Funds/Other		-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	1,016,606.00	1,382,724.00	254,500.00	254,500.00
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr			0.00	0.00
6. Cash Received in Current Year	1,016,605.82	223,618.00	127,250.00	127,250.00
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,016,605.82	223,618.00	127,250.00	127,250.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	1,016,605.82	477,975.00	254,500.00	253,487.43
10. Non-Donor Authorized Expenditures			-	-
11. Total Expenditures (lines 9 & 10)	1,016,605.82	477,975.00	254,500.00	253,487.43
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	-	(254,357.00)	(127,250.00)	(126,237.43)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	254,357.00	127,250.00	126,237.43
14. Unused Grant Award Calculation (line 4 minus line 9)	0.18	904,749.00	-	1,012.57
15. If carryover is allowed, enter line 14 amount here	0.18	904,749.00	-	1,012.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,016,605.82	477,975.00	254,500.00	253,487.43

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

FEDERAL PROGRAM NAME	TITLE III IMMIGRANT	TITLE III IMMIGRANT	TITLE III LIMITED ENGLISH PROF.	TITLE III LIMITED ENGLISH PROF.
FEDERAL CATALOG NUMBER	84.365	84.365	84.365	84.365
RESOURCE CODE	4201	4201	4203	4203
REVENUE OBJECT	8290(4)	8290 (5)	8290(4)	8290 (5)
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover	189,891.00		216,702.00	-
2. a. Current Year Award		485,345.00		990,704.00
b. Transferability (ESSA)				
c. Other Adjustments				
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	485,345.00	-	990,704.00
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	189,891.00	485,345.00	216,702.00	990,704.00
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr				
6. Cash Received in Current Year	189,891.00	349,652.00	216,702.00	843,780.00
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	189,891.00	349,652.00	216,702.00	843,780.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	189,891.00	222,957.40	216,702.00	673,222.06
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	189,891.00	222,957.40	216,702.00	673,222.06
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	-	126,694.60	-	170,557.94
a. Unearned Revenue	0.00	126,694.60	0.00	170,557.94
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	262,387.60	-	317,481.94
15. If carryover is allowed, enter line 14 amount here	-	262,387.60	-	317,481.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	189,891.00	222,957.40	216,702.00	673,222.06

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

FEDERAL PROGRAM NAME	INDIAN EDUCATION	NCLB TITLE X MCKINNEY-VENTO HOMELESS	REFUGEE SCHOOL IMPACT	Perkins CTE Improvement Act of 2006 Rural Community Equipment Grants
FEDERAL CATALOG NUMBER	84.060	84.196		84.048
RESOURCE CODE	4510	5630	5830	3555-4630
REVENUE OBJECT		8290	8290	8290
LOCAL DESCRIPTION (if any)	RP 412	Goal 1489		FD 11-415
<b>AWARD</b>				
1. Prior Year Carryover	-	<b>34,239.73</b>	256,576.00	-
2. a. Current Year Award	34,621.00	<b>104,059.60</b>		6,700.00
b. Transferability (ESSA)				
c. Other Adjustments			-	
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	34,621.00	<b>104,059.60</b>	-	6,700.00
3. Required Matching Funds/Other			-	-
4. Total Available Award (sum lines 1,2d, & 3)	34,621.00	<b>138,299.33</b>	256,576.00	6,700.00
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr				
6. Cash Received in Current Year	15,112.27	52,030.00	110,756.16	6,700.00
7. Contributed Matching Funds	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	15,112.27	52,030.00	110,756.16	6,700.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	34,621.00	<b>138,299.33</b>	199,977.72	6,700.00
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	34,621.00	<b>138,299.33</b>	199,977.72	6,700.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	(19,508.73)	(86,269.33)	(89,221.56)	-
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	19,508.73	86,269.33	89,221.56	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	56,598.28	-
15. If carryover is allowed, enter line 14 amount here	-	-	56,598.28	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,621.00	138,299.33	199,977.72	6,700.00

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

FEDERAL PROGRAM NAME	Adult Basic Education, English Language Acquisition, and ELCE (Section 231)	Adult Secondary Education (Section 231)	Integrated English Literacy and Civics Education (Section 243)	Child Care Dev. Block Grant CCTR-7192
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002A	93.596
RESOURCE CODE	3905-4110	3913-4113	3926-4115	5025
REVENUE OBJECT	8290	8290	8290	8290 / Goal 0001/0004/1130
LOCAL DESCRIPTION (if any)	FD 11-415	FD 11-415	FD 11-415	FD 12
<b>AWARD</b>				
1. Prior Year Carryover	-	-	-	-
2. a. Current Year Award	243,964.00	85,911.00	61,620.00	1,920,237.00
b. Transferability (ESSA)				
c. Other Adjustments				-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	243,964.00	85,911.00	61,620.00	1,920,237.00
3. Required Matching Funds/Other				533,086.46
4. Total Available Award (sum lines 1,2d, & 3)	243,964.00	85,911.00	61,620.00	2,453,323.46
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr				
6. Cash Received in Current Year	180,938.00	60,589.00	38,788.00	1,920,237.00
7. Contributed Matching Funds	-	-	-	533,086.46
8. Total Available (sum lines 5, 6, 7)	180,938.00	60,589.00	38,788.00	2,453,323.46
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	243,964.00	85,911.00	61,620.00	2,453,323.46
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	243,964.00	85,911.00	61,620.00	2,453,323.46
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	(63,026.00)	(25,322.00)	(22,832.00)	(0.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	63,026.00	25,322.00	22,832.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)				
15. If carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	243,964.00	85,911.00	61,620.00	1,920,237.00

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

FEDERAL PROGRAM NAME	Child Care Dev. Block Grant CCTR- 7192	Early HeadStart Basic/T&TA	Early Head Start Basic /T&TA	Headstart Basic/T&TA
FEDERAL CATALOG NUMBER	93.596	93.600	93.600	93.600
RESOURCE CODE	5025	9727 (4)	9727 (5)	9734 (4)
REVENUE OBJECT	8290 / Goal 0020	82907 Goals 0004/0002/0040	82907 Goals 0004/0002/0040	82907 Goals 0010/0002/0040
LOCAL DESCRIPTION (if any)	FD 12	FD 12 FY 23-24	FD 12 24-25	FD 12 FY 23-24
<b>AWARD</b>				
1. Prior Year Carryover	833,632.00	374,228.56		3,126,371.51
2. a. Current Year Award	321,053.00		2,937,877.00	
b. Transferability (ESSA)				
c. Other Adjustments	-			
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	321,053.00	-	2,937,877.00	-
3. Required Matching Funds/Other	(269,891.12)	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	884,793.88	374,228.56	2,937,877.00	3,126,371.51
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Yr	833,632.00			
6. Cash Received in Current Year	321,053.00	181,709.93	1,908,427.61	298,888.29
7. Contributed Matching Funds	(269,891.12)	-	-	
8. Total Available (sum lines 5, 6, 7)	884,793.88	181,709.93	1,908,427.61	298,888.29
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	14,960.75	181,875.42	2,714,945.05	1,643,766.72
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	14,960.75	181,875.42	2,714,945.05	1,643,766.72
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. 8 minus line 9 plus line 12	869,833.13	(165.49)	(806,517.44)	(1,344,878.43)
a. Unearned Revenue	869,833.13	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	165.49	806,517.44	1,344,878.43
14. Unused Grant Award Calculation (line 4 minus line 9)	869,833.13	192,353.14	222,931.95	1,482,604.79
15. If carryover is allowed, enter line 14 amount here	869,833.13	192,353.14	222,931.95	1,482,604.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	284,851.87	181,875.42	2,714,945.05	1,643,766.72

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

FEDERAL PROGRAM NAME	Headstart Basic/T&TA	Child Nutrition: Local Food for Schools	Total
FEDERAL CATALOG NUMBER	93.600	10.555	
RESOURCE CODE	9734 (5)	5467	
REVENUE OBJECT	82907 Goals 0010/0002//0040	8220	
LOCAL DESCRIPTION (if any)	FD 12 24-25	FD 13	
<b>AWARD</b>			
1. Prior Year Carryover		16,324.45	28,808,992.81
2. a. Current Year Award	7,690,319.00		47,720,081.60
b. Transferability (ESSA)			-
c. Other Adjustments			(93,415.93)
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	7,690,319.00	-	47,626,665.67
3. Required Matching Funds/Other	4,553.97	-	282,607.48
4. Total Available Award (sum lines 1,2d, & 3)	7,694,872.97	16,324.45	76,718,265.96
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Yr			-
6. Cash Received in Current Year	5,545,612.15	16,324.45	2,074,676.69
7. Contributed Matching Funds	4,553.97		56,206,388.79
8. Total Available (sum lines 5, 6, 7)	5,550,166.12	16,324.45	282,607.48
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	7,694,872.97	16,324.45	66,800,906.74
10. Non-Donor Authorized Expenditures			14,857.84
11. Total Expenditures (lines 9 & 10)	7,694,872.97	16,324.45	66,815,764.58
12. Amounts Included in Line 6 above for Prior Year Adjustments			-
13. 8 minus line 9 plus line 12)	(2,144,706.85)	-	(8,252,091.62)
a. Unearned Revenue	0.00	0.00	1,746,654.58
b. Accounts Payable	0.00	0.00	-
c. Accounts Receivable	2,144,706.85	0.00	9,998,746.20
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	9,902,501.38
15. If carryover is allowed, enter line 14 amount here	-	-	9,880,492.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,690,319.00	16,324.45	66,533,157.10

STATE PROGRAM NAME	AFTER SCHOOL LEARNING Suffix EZ	AFTER SCHOOL LEARNING Suffix EZ	AFTER SCHOOL LEARNING Suffix EZ	UPK PLANNING & IMPLEMENTATION GRANT	Teacher Incentive National Board
STATE ID NUMBER (IF ANY)	23939-EZ	23939-EZ	23939-EZ	25593	25572
RESOURCE CODE	6010	6010	6010	6053	6271
REVENUE OBJECT	8590 (3)	8590 (4)	8590 (0)	8590	8590
LOCAL DESCRIPTION (if any)	RP 570	RP 570	RP 570	RP 000	RP 000
<b>AWARD</b>					
1. Prior Year Carryover	513,993.08	-	-	2,048,070.68	-
2. a. Current Year Award		120,000.00	4,549,212.85		20,000.00
b. Other Adjustments			-		
2b)	-	120,000.00	4,549,212.85	-	20,000.00
3. Required Matching Funds/Other				66,667.00	615.00
4. (sum lines 1, 2c & 3)	513,993.08	120,000.00	4,549,212.85	2,114,737.68	20,615.00
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Yr	0.00	0.00	0.00	2,048,070.68	
6. Cash Received in Current Year	513,993.08	120,000.00	4,094,291.56		20,000.00
7. Contributed Matching Funds					615.00
8. Total Available (sum lines 5, 6, 7)	513,993.08	120,000.00	4,094,291.56	2,048,070.68	20,615.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	513,993.08	120,000.00	4,549,212.85	439,514.47	15,615.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	513,993.08	120,000.00	4,549,212.85	439,514.47	15,615.00
12. Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	-	(454,921.29)	1,608,556.21	5,000.00
a. Unearned Revenue	-	-	-	1,675,223.21	5,000.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	454,921.29	66,667.00	-
14. 4 minus line 9)	-	-	-	1,675,223.21	5,000.00
15. amount here	-	-	-	1,675,223.21	5,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	513,993.08	120,000.00	4,549,212.85	372,847.47	15,000.00

STATE PROGRAM NAME	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES ARTS, MEDIA, AND ENTERTAINMENT: DEMONSTRATION SILES PILOT PROGRAM	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES MIDDLE SCHOOL FOUNDATION ACADEMIES GRANT
STATE ID NUMBER (IF ANY)	25220	25220	25220	25220	25220
RESOURCE CODE	6385	6385	6385	6385	6385
REVENUE OBJECT	8590 (5)	8590 (4)	8590 (5)	8590 (5)	8590 (4)
LOCAL DESCRIPTION (if any)	RP 405 YR 5 LOC 209	RP 405 YR 4 LOC 207	RP 405 YR 5 LOC 207	RP 405 YR 5 LOC 207	RP 405 YR 4 LOC 001
<b>AWARD</b>					
1. Prior Year Carryover	81,000.00	-	-	-	-
2. a. Current Year Award			10,000.00	72,000.00	4,000.00
b. Other Adjustments		(1,400.00)			
2b)		(1,400.00)	10,000.00	72,000.00	4,000.00
3. Required Matching Funds/Other					
4. (sum lines 1, 2c & 3)	81,000.00	(1,400.00)	10,000.00	72,000.00	4,000.00
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Yr	40,500.00				
6. Cash Received in Current Year	40,500.00	(1,400.00)	10,000.00	72,000.00	4,000.00
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6, 7)	81,000.00	(1,400.00)	10,000.00	72,000.00	4,000.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	81,000.00	(1,400.00)	5,300.00	72,000.00	4,000.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	81,000.00	(1,400.00)	5,300.00	72,000.00	4,000.00
12. Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	4,700.00	-	-
a. Unearned Revenue	-	-	4,700.00	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	-
14. 4 minus line 9)	-	-	4,700.00	-	-
15. amount here	-	-	4,700.00	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	81,000.00	(1,400.00)	5,300.00	72,000.00	4,000.00

STATE PROGRAM NAME	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES MIDDLE SCHOOL FOUNDATION ACADEMIES GRANT	GOVERNOR'S CTE INITIATIVE: CA PARTNERSHIP ACADEMIES SUPPLEMENTAL GRANT	CTEIG	CTEIG	CTEIG
STATE ID NUMBER (IF ANY)	25220	25220			
RESOURCE CODE	6385	6385	6387	6387	6387
REVENUE OBJECT	8590 (5)	8590 (5)	8590 (6)	8590 (4)	8590 (5)
LOCAL DESCRIPTION (if any)	RP 405 YR 5 LOC 001	RP 405 YR 5 LOC 207209	RP 405	RP 405	RP 405
<b>AWARD</b>					
1. Prior Year Carryover	-	-	-	202,718.00	1,884,062.00
2. a. Current Year Award	50,000.00	10,546.00	1,923,854.00		
b. Other Adjustments					
2b)	50,000.00	10,546.00	1,923,854.00	-	-
3. Required Matching Funds/Other					
4. (sum lines 1, 2c & 3)	50,000.00	10,546.00	1,923,854.00	202,718.00	1,884,062.00
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Yr					1,884,062.00
6. Cash Received in Current Year	45,000.00	10,546.00	1,923,854.00	202,718.00	-
7. Contributed Matching Funds					
8. Total Available (sum lines 5, 6, 7)	45,000.00	10,546.00	1,923,854.00	202,718.00	1,884,062.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	50,000.00	-	-	202,718.00	1,680,312.00
10. Non-Donor Authorized Expenditures					
11. Total Expenditures (lines 9 & 10)	50,000.00	-	-	202,718.00	1,680,312.00
12. Prior Year Adjustments					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(5,000.00)	10,546.00	1,923,854.00	-	203,750.00
a. Unearned Revenue	-	10,546.00	1,923,854.00	-	203,750.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	5,000.00	-	-	-	-
14. 4 minus line 9)	-	10,546.00	1,923,854.00	-	203,750.00
15. amount here	-	10,546.00	1,923,854.00	-	203,750.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,000.00	-	-	202,718.00	1,680,312.00

STATE PROGRAM NAME	K-12 STRONG WORKFORCE PROGRAM	K-12 STRONG WORKFORCE PROGRAM	SPECIAL ED: INFANT DISCRETIONARY FUNDS	WORKABILITY	TUPE Grades 6-12	TUPE 6-12
STATE ID NUMBER (IF ANY)				24463		
RESOURCE CODE	6388	6388	6515	6520	6690	6695
REVENUE OBJECT	8590(3)	8590 (4)	8590	8590 (0)	8590RP 109 YR 0	8590
LOCAL DESCRIPTION (if any)	RP 405 YR 3	RP 405 YR 4		Sub Fund 03	RP 109 YR 0	RP 109 YR 0
<b>AWARD</b>						
1. Prior Year Carryover	-	683,835.00			3,712.00	-
2. a. Current Year Award			1,896.00	445,725.00		339,852.00
b. Other Adjustments						
2b)	-	-	1,896.00	445,725.00	-	339,852.00
3. Required Matching Funds/Other						
4. (sum lines 1, 2c & 3)	-	683,835.00	1,896.00	445,725.00	3,712.00	339,852.00
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Yr		383,835.00				
6. Cash Received in Current Year		-	1,896.00	152,486.96	-	169,926.00
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, 7)	-	383,835.00	1,896.00	152,486.96	-	169,926.00
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	-	683,835.00	1,896.00	390,048.71	3,712.00	339,852.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	-	683,835.00	1,896.00	390,048.71	3,712.00	339,852.00
12. Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	(300,000.00)	-	(237,561.75)	(3,712.00)	(169,926.00)
a. Unearned Revenue	-	-	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	300,000.00	-	237,561.75	3,712.00	169,926.00
14. 4 minus line 9)	-	-	-	55,676.29	-	-
15. amount here	-	683,835.00	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	683,835.00	1,896.00	390,048.71	3,712.00	339,852.00

STATE PROGRAM NAME	AGRICULTURE VOCATIONAL EDUCATION	CA PARTNERSHIP ACADEMY SUPPLEMENTAL GRANT	CA PARTNERSHIP ACADEMY	STRS ON-BEHALF PENSION CONTRIBUTIONS	CALNEW	CALNEW
STATE ID NUMBER (IF ANY)		23181	23181	10137		
RESOURCE CODE	7010	7220	7220	7690	7814	7814
REVENUE OBJECT	8590	8591 (5)	8591 (5)	8590	8590 (4)	8590 (5)
LOCAL DESCRIPTION (if any)	RP 405	RP 405	RP 405	FD 01	RP412	RP413
<b>AWARD</b>						
1. Prior Year Carryover	-		162,000.00	-	44,218.00	-
2. a. Current Year Award	7,439.52	23,192.00	(47,700.00)	22,640,046.00		296,636.00
b. Other Adjustments						
2b)	7,439.52	23,192.00	(47,700.00)	22,640,046.00	-	296,636.00
3. Required Matching Funds/Other						
4. (sum lines 1, 2c & 3)	7,439.52	23,192.00	114,300.00	22,640,046.00	44,218.00	296,636.00
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Yr			81,000.00			
6. Cash Received in Current Year	7,439.52	23,192.00	33,300.00	22,640,046.00	44,218.00	-
7. Contributed Matching Funds				-	-	-
8. Total Available (sum lines 5, 6, 7)	7,439.52	23,192.00	114,300.00	22,640,046.00	44,218.00	-
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	7,439.52	-	114,300.00	22,640,046.00	44,218.00	285,622.00
10. Non-Donor Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	7,439.52	-	114,300.00	22,640,046.00	44,218.00	285,622.00
12. Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	23,192.00	-	-	-	(285,622.00)
a. Unearned Revenue	-	<b>23,192.00</b>	-	-	-	-
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	-	-	-	-	-	285,622.00
14. 4 minus line 9)	-	23,192.00	-	-	-	11,014.00
15. amount here	-	23,192.00	-	-	-	11,014.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,439.52	-	114,300.00	22,640,046.00	44,218.00	285,622.00

STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTIONS	STRS ON-BEHALF PENSION CONTRIBUTIONS	CALIFORNIA STATE PRESCHOOL	STRS ON-BEHALF PENSION CONTRIBUTIONS	TOTAL
STATE ID NUMBER (IF ANY)	10137	10137	CSPP-7409	10137	
RESOURCE CODE	7690	7690	6105-0010	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FD 09/Choices	FD 11	FD 12	FD 12	
<b>AWARD</b>					
1. Prior Year Carryover	-	-	1,067,032.37	-	6,690,641.13
2. a. Current Year Award	116,439.00	101,841.00	5,432,081.00	717,068.00	36,834,128.37
b. Other Adjustments			(1,067,032.37)		(1,068,432.37)
2b)	116,439.00	101,841.00	4,365,048.63	717,068.00	35,765,696.00
3. Required Matching Funds/Other			(433,655.00)		(366,373.00)
4. (sum lines 1, 2c & 3)	116,439.00	101,841.00	4,998,426.00	717,068.00	42,089,964.13
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Yr			10,941.95		4,448,409.63
6. Cash Received in Current Year	116,439.00	101,841.00	5,155,690.00	717,068.00	36,219,045.12
7. Contributed Matching Funds	-	-	(433,655.00)	-	(433,040.00)
8. Total Available (sum lines 5, 6, 7)	116,439.00	101,841.00	4,732,976.95	717,068.00	40,234,414.75
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	116,439.00	101,841.00	4,881,446.97	717,068.00	38,060,029.60
10. Non-Donor Authorized Expenditures					-
11. Total Expenditures (lines 9 & 10)	116,439.00	101,841.00	4,881,446.97	717,068.00	38,060,029.60
12. Prior Year Adjustments					-
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-	-	(148,470.02)	-	2,174,385.15
a. Unearned Revenue	-	-	-	-	3,846,265.21
b. Accounts Payable	0.00	0.00	0.00	0.00	-
c. Accounts Receivable	-	-	148,470.02	-	1,671,880.06
14. 4 minus line 9)	-	-	116,979.03	-	4,029,934.53
15. amount here	-	-	-	-	4,541,114.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	116,439.00	101,841.00	5,315,101.97	717,068.00	38,493,069.60

RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CTC Residency Grant	CLASSIFIED SCHOOL EMPLOYEE	FOSTER YOUTH ILP	ACTIVE TRANSPORTATION PROGRAM (ATP)
	8183	8186	8251	8347
	8699	8590	8677	8590
	RP 700	RP 700	RP 410	RP 530
<b>AWARD</b>				
1. Prior Year Carryover	1,119,026.65	72,000.00	-	159,195.03
2. a. Current Year Award	1,000,000.00	120,000.00	100,000.00	
b. Other Adjustments	348,966.32			(159,195.03)
c. Adj. Curr Year Award lines 2a & 2b) (sum	1,348,966.32	120,000.00	100,000.00	(159,195.03)
3. Required Matching Funds/Other	(199,866.13)			
4. Total Available Award (sum lines 1c, 2c & 3)	2,268,126.84	192,000.00	100,000.00	-
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	367,992.97	69,120.00	-	-
6. Cash Received in Current Year	1,800,000.00	192,960.00	-	-
7. Contributed Matching Funds	(199,866.13)	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,968,126.84	262,080.00	-	-
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	836,387.50	62,400.39	100,000.00	-
10. Non-Donor Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	836,387.50	62,400.39	100,000.00	-
12. Amounts Included in Line 6 above for Prior Year Adjustment		-	-	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,131,739.34	199,679.61	(100,000.00)	-
a. Unearned Revenue	1,131,739.34	199,679.61	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	100,000.00	0.00
14. Unused Grant Award Calculation (Line 4 minus line 9)	1,431,739.34	129,599.61	-	-
15. If carryover is allowed, enter line 14 amount here	1,431,739.34	129,599.61	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,036,253.63	62,400.39	100,000.00	-

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

RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CITRUS HEIGHTS MARIPOSA WORK PLAN	WHITE HOUSE MEDI-CAL	SCHOOL READINESS FAMILY ENGAGEMENT	TOTAL
<b>AWARD</b>				
1. Prior Year Carryover	17,668.66	93,681.36	-	1,461,571.70
2. a. Current Year Award			224,420.00	1,444,420.00
b. Other Adjustments	(17,668.66)		(411.14)	171,691.49
c. Adj. Curr Year Award lines 2a & 2b	(17,668.66)	-	224,008.86	1,616,111.49
3. Required Matching Funds/Other			17,877.87	(181,988.26)
4. Total Available Award (sum lines 1c, 2c & 3)	-	93,681.36	241,886.73	2,895,694.93
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	-	93,681.36	-	530,794.33
6. Cash Received in Current Year	-	-	167,792.94	2,160,752.94
7. Contributed Matching Funds	-	-	17,877.87	(181,988.26)
8. Total Available (sum lines 5, 6, 7)	-	93,681.36	185,670.81	2,509,559.01
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	-	-	241,886.73	1,240,674.62
10. Non-Donor Authorized Expenditures	-	-	-	-
11. Total Expenditures (lines 9 & 10)	-	-	241,886.73	1,240,674.62
12. Amounts Included in Line 6 above for Prior Year Adjustment	-	-	-	-
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	93,681.36	(56,215.92)	1,268,884.39
a. Unearned Revenue	0.00	93,681.36	0.00	1,425,100.31
b. Accounts Payable	0.00	0.00	0.00	-
c. Accounts Receivable	0.00	0.00	56,215.92	156,215.92
14. Unused Grant Award Calculation (Line 4 minus line 9)	-	93,681.36	-	1,655,020.31
15. If carryover is allowed, enter line 14 amount here	-	93,681.36	-	1,655,020.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	224,008.86	1,422,662.88

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

FEDERAL PROGRAM NAME	CCFP	CRRSA	ARP-CSPP	ARPA STABLZN
FEDERAL CATALOG NUMBER	10.558	93.575	93.575	
RESOURCE CODE	5320	5058	5059	5162
REVENUE OBJECT	8220/8520	8290	8290	
LOCAL DESCRIPTION (if any)	Fd 01	FD 12 Goal 0010 & 0001	FD 12	FD 12
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	-	3,784.06	364,200.00	233,974.38
2. a. Current Year Award	1,517,379.27	490,607.84	-	41,496.00
b. Other Adjustments				
c. Adj. Curr Year Award (sum lines 2a and 2b)	1,517,379.27	490,607.84	-	41,496.00
3. Required Matching Funds/Other				
4. (sum lines 1, 2c, & 3)	1,517,379.27	494,391.90	364,200.00	275,470.38
<b>REVENUES</b>				
5. Cash Received in Current Year	1,149,924.49	4,194.62		41,496.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	367,454.78	486,413.22	-	-
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	367,454.78	486,413.22	-	-
8. Contributed Matching Funds	-	-	-	-
9. (sum of lines 5, 7c, & 8)	1,517,379.27	490,607.84	-	41,496.00
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	1,388,755.50	493,691.90	364,200.00	-
11. Non-Donor Authorized Expenditures				
12. (Line 10 plus Line 11)	1,388,755.50	493,691.90	364,200.00	-
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	128,623.77	700.00	-	275,470.38

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

FEDERAL PROGRAM NAME	CCFP	CHILD NUTRITION	COVID ECR	SCA	TOTALS
FEDERAL CATALOG NUMBER	10.558	10.553 / 10.555	10.555	10.555	
RESOURCE CODE	5320	5310	5465	5466	
REVENUE OBJECT	8220/8520	822x/8520/86xx	8220	8220	
LOCAL DESCRIPTION (if any)	FD 12	FD 13	FD 13	FD 13	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	205,645.03	17,583,542.90	2,632.93	1,225,173.19	19,618,952.49
2. a. Current Year Award	756,923.86	26,091,333.58	-	-	28,897,740.55
b. Other Adjustments	-				-
c. Adj. Curr Year Award (sum lines 2a and 2b)	756,923.86	26,091,333.58	-	-	28,897,740.55
3. Required Matching Funds/Other		3,089,922.56			3,089,922.56
4. (sum lines 1,2c, & 3)	962,568.89	46,764,799.04	2,632.93	1,225,173.19	51,606,615.60
<b>REVENUES</b>					
5. Cash Received in Current Year	638,250.98	20,121,011.34	-	-	21,954,877.43
6. Amounts Included in Line 5 for Prior Year Adjustments					-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	118,672.88	5,970,322.24	-	-	6,942,863.12
b. Noncurrent Accounts Receivable					-
c. Current Accounts Receivable (line 7a minus line 7b)	118,672.88	5,970,322.24	-	-	6,942,863.12
8. Contributed Matching Funds		3,089,922.56	-	-	3,089,922.56
9. (sum of lines b, /c, & 8)	756,923.86	29,181,256.14	-	-	31,987,663.11
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	746,883.93	24,244,251.48	2,632.93	1,225,173.19	28,465,588.93
11. Non-Donor Authorized Expenditures					-
12. (Line 10 plus Line 11)	746,883.93	24,244,251.48	2,632.93	1,225,173.19	28,465,588.93
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	215,684.96	22,520,547.56	-	-	23,141,026.67

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME	TRANSPORTATION	LCFF Supplemental	LCFF SUPPLMNTAL CO	LCFF SUPP CONCENTRATON	LOTTERY	EDUCATION PROTECTION ACCOUNT
RESOURCE CODE	0704	0710	0711	0712	1100	1400
REVENUE OBJECT	8590/8699/898X	8980	8980	8980	8560	8012
LOCAL DESCRIPTION (if any)					RP 502	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	-	14,343,509.60	1,868,981.36	6,696,513.98	-	-
2. a. Current Year Award	1,117,600.00	<b>50,443,940.00</b>			7,795,976.22	130,061,359.00
b. Other Adjustments	(172,483.00)	<b>7,891.28</b>			-	
c. Adj Curr Yr Award (sum lines 2a & 2b)	945,117.00	<b>50,451,831.28</b>			7,795,976.22	130,061,359.00
3. Required Matching Funds/Other	18,875,371.15	<b>99,575.92</b>		17,873,562.00	(3,735,015.67)	-
4. Total Available Award (sum lines 1, 2c, & 3)	19,820,488.15	64,894,916.80	1,868,981.36	24,570,075.98	4,060,960.55	130,061,359.00
<b>REVENUES</b>						
5. Cash Received in Current Year	692,867.00	50,551,407.20			6,414,997.95	130,059,578.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable	252,250.00	(99,575.92)			1,380,978.27	1,781.00
b. (line 2c minus lines 5 & 6)						
b. Noncurrent Accounts Receivable	252,250.00	(99,575.92)			1,380,978.27	1,781.00
c. Current Accounts Receivable	18,875,371.15	99,575.92		17,873,562.00	(3,735,015.67)	-
Line 7a minus line 7b	19,820,488.15	50,551,407.20		17,873,562.00	4,060,960.55	130,061,359.00
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	19,820,488.15	52,349,763.97	1,634,241.17	8,361,051.23	4,060,960.55	130,061,359.00
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	19,820,488.15	52,349,763.97	1,634,241.17	8,361,051.23	4,060,960.55	130,061,359.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	19,820,488.15	52,349,763.97	1,634,241.17	8,361,051.23	4,060,960.55	130,061,359.00
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	-	12,545,152.83	234,740.19	16,209,024.75	(0.00)	-

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME RESOURCE CODE	EXPANDED LEARNING OPPORTUNITIES	LITERACY COACHES & READING SPECIALISTS	EDUCATOR EFFECTIVENESS	LOTTERY, INSTR MAT	ANTIBIAS EDUCATION	SPECIAL EDUCATION
REVENUE OBJECT	2600	6211	6266	6300	6318	6500
LOCAL DESCRIPTION (if any)	8590	8590	8590	8560	8590	8311
<b>AWARD</b>					RP 505	Sub Fund 03
1. Prior Year Restricted Ending Balance	25,277,185.87	1,819,299.64	6,199,338.58	-	200,000.00	-
2. a. Current Year Award	22,099,259.00	-	-	3,124,235.11	-	36,463,231.00
b. Other Adjustments	(4,308,727.00)	-	-	436,346.37	-	484,748.94
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,790,532.00	-	-	3,560,581.48	-	36,947,979.94
3. Required Matching Funds/Other	-	-	-	-	-	72,752,605.58
4. Total Available Award (sum lines 1, 2c, & 3)	43,067,717.87	1,819,299.64	6,199,338.58	3,560,581.48	200,000.00	109,700,585.52
<b>REVENUES</b>						
5. Cash Received in Current Year	11,578,899.12	-	-	1,814,787.72	-	34,861,218.02
6. Amounts included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-
7. a. Accounts Receivable	6,211,632.88	-	-	1,745,793.76	-	2,086,761.92
(line 2c minus lines 5 & 6)	-	-	-	-	-	149,153.52
b. Noncurrent Accounts Receivable	6,211,632.88	-	-	1,745,793.76	-	1,937,608.40
c. Current Accounts Receivable	-	-	-	-	-	72,752,605.58
Line 7a minus line 7b	17,790,532.00	-	-	3,560,581.48	-	109,551,432.00
8. Contributed Matching Funds	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	21,061,809.69	589,538.85	2,838,384.36	1,153,505.66	88,894.62	109,700,585.52
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	1,797.12	-	-	-	-	-
11. Non-Donor Authorized Expenditures	21,063,606.81	589,538.85	2,838,384.36	1,153,505.66	88,894.62	109,700,585.52
12. Total Expenditures (Line 10 plus Line 11)	22,005,908.18	1,229,760.79	3,360,954.22	2,407,075.82	111,105.38	-
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)						

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME	SPECIAL EDUCATION	SPECIAL EDUCATION - EARLY INTERVENTION	Art, Music and Instructional Materials Discretionary Block Grant	ARTS & MUSIC IN SCHOOLS PROP 28	KITCHEN INFRASTRUCTURE AND TRAINING - FOOD SERVICE STAFF TRAINING	KITCHEN INFRASTRUCTURE AND TRAINING - 2022 KIT
RESOURCE CODE	6546	6547	6762	6770	7029	7032
REVENUE OBJECT	8590 (2)	8590	8590	8590	8520	8520
LOCAL DESCRIPTION (if any)	Sub Fund 03					
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	284,587.33	1,859,530.01	21,824,824.00	5,269,051.31	4,222.45	3,622,385.00
2. a. Current Year Award	3,032,046.00	2,380,972.00		5,726,457.00		
b. Other Adjustments	(2,288.00)					
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,029,758.00	2,380,972.00	-	5,726,457.00	-	-
3. Required Matching Funds/Other	152,576.00	-	(400,000.00)	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	3,466,921.33	4,240,502.01	21,424,824.00	10,995,508.31	4,222.45	3,622,385.00
<b>REVENUES</b>						
5. Cash Received in Current Year	2,743,862.00	2,163,466.00	-	5,212,330.00	-	-
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable	285,896.00	217,506.00	-	514,127.00	-	-
(line 2c minus lines 5 & 6)						
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable	285,896.00	217,506.00	-	514,127.00	-	-
Line 7a minus line 7b	152,576.00	-	(400,000.00)	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	3,182,334.00	2,380,972.00	(400,000.00)	5,726,457.00	-	-
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	3,466,921.33	4,240,502.01	14,252,044.97	4,440,355.36	4,222.45	1,085,733.67
11. Non-Donor Authorized Expenditures	-					
12. Total Expenditures (Line 10 plus Line 11)	3,466,921.33	4,240,502.01	14,252,044.97	4,440,355.36	4,222.45	1,085,733.67
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	-	7,172,779.03	6,555,152.95	-	2,536,651.33

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME RESOURCE CODE	SCHOOL FOOD BEST PRACTICES	COMMERCIAL DISHWASHER GRANT	LEARNING COMM FOR SCHOOL SUCCESS	CLASS SCHOOL EMPLOYEE PD GRANT	LGFF EQUITY MULTIPLIER	A-G ACCESS / SUCCESS GRANT
REVENUE OBJECT	7033	7034	7085	7311	7399	7412
LOCAL DESCRIPTION (if any)	8520	8520	8590 (7)	8590	8590	8590
<b>AWARD</b>			RP 102	RP 219		FD 01
1. Prior Year Restricted Ending Balance	759,827.02	-	1,638,628.55	190,747.94	6,889,335.00	392,869.00
2. a. Current Year Award		160,000.00	-		6,069,093.00	
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	160,000.00	-	-	6,069,093.00	-
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	759,827.02	160,000.00	1,638,628.55	190,747.94	12,958,428.00	392,869.00
<b>REVENUES</b>						
5. Cash Received in Current Year	-	144,000.00	-	-	4,855,276.00	-
6. Amounts included in Line 5 for Prior Year Adjustments			-			
7. a. Accounts Receivable			-			
(line 2c minus lines 5 & 6)	-	16,000.00	-	-	1,213,817.00	-
b. Noncurrent Accounts Receivable			-			
c. Current Accounts Receivable			-			
Line 7a minus line 7b	-	16,000.00	-	-	1,213,817.00	-
8. Contributed Matching Funds	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	160,000.00	-	-	6,069,093.00	-
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	759,827.02	130,218.08	644,752.00	-	4,742,516.31	323,872.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	759,827.02	130,218.08	644,752.00	-	4,742,516.31	323,872.00
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	-	29,781.92	993,876.55	190,747.94	8,215,911.69	68,997.00

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME RESOURCE CODE	A-G LEARNING LOSS MITIGATION GRANT	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM	EXPANDED LEARNING OPPORTUNITIES	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES GRANT	LITERACY SCREENINGS
REVENUE OBJECT	7413	7415	7425	7435	7813	7817
LOCAL DESCRIPTION (if any)	8590	8590	8590	8590	8590	8590
<b>AWARD</b>	FD 01	FD 01	FD 01	FD 01	FD 01	FD 01
1. Prior Year Restricted Ending Balance	173,374.00	-	-	37,288,135.00	235,645.23	-
2. a. Current Year Award		838,348.00				173,561.00
b. Other Adjustments			(112,659.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	838,348.00	(112,659.00)	-	-	173,561.00
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	173,374.00	838,348.00	(112,659.00)	37,288,135.00	235,645.23	173,561.00
<b>REVENUES</b>						
5. Cash Received in Current Year	-	-	-	-	-	173,561.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable	-	838,348.00	(112,659.00)	-	-	-
(line 2c minus lines 5 & 6)						
b. Noncurrent Accounts Receivable	-			-	-	-
c. Current Accounts Receivable	-	838,348.00	(112,659.00)	-	-	-
Line 7a minus line 7b						
8. Contributed Matching Funds	-	-	-	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	838,348.00	(112,659.00)	-	-	173,561.00
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	173,374.00	838,348.00	(112,659.00)	37,288,135.00	1,849.82	37,954.01
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	173,374.00	838,348.00	(112,659.00)	37,288,135.00	1,849.82	37,954.01
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	-	-	-	-	233,795.41	135,606.99

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME RESOURCE CODE	CA SERVES	CHOICES CHARTER SCHOOL	LOTTERY	EDUCATION PROTECTION ACCOUNT	EDUCATOR EFFECTIVENESS	LOTTERY -- INST. MAT
REVENUE OBJECT	7818	0308	1100	1400	6266	6300
LOCAL DESCRIPTION (if any)	8590	8980	8560	8012	8590	8560
<b>AWARD</b>	FD 01	FD 09 SF 8	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES	FD 09 CHOICES
1. Prior Year Restricted Ending Balance	-	613,285.72	-	-	33,431.58	59,255.33
2. a. Current Year Award	50,000.00	2,371,060.50	51,261.18	1,044,336.00		23,147.16
b. Other Adjustments			2,147.47	1,050.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	2,371,060.50	53,408.65	1,045,386.00	-	23,147.16
3. Required Matching Funds/Other	-	(102,270.91)	(53,408.65)	-	-	1,953.98
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	2,882,075.31	-	1,045,386.00	33,431.58	84,356.47
<b>REVENUES</b>						
5. Cash Received in Current Year	-	2,394,817.68	46,240.48	-	-	14,041.81
6. Amounts included in Line 5 for Prior Year Adjustments			-			
7. a. Accounts Receivable	50,000.00	(23,757.18)	7,168.17	1,045,386.00	-	9,105.35
(line 2c minus lines 5 & 6)						
b. Noncurrent Accounts Receivable	50,000.00	(23,757.18)	7,168.17	1,045,386.00	-	9,105.35
c. Current Accounts Receivable	-	53,408.65	(53,408.65)	-	-	1,953.98
Line 7a minus line 7b	50,000.00	2,424,469.15	-	1,045,386.00	-	25,101.14
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	50,000.00	2,424,469.15	-	1,045,386.00	-	25,101.14
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	41,361.43	1,973,032.53	-	1,045,386.00	25,796.60	33,661.60
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	41,361.43	1,973,032.53	-	1,045,386.00	25,796.60	33,661.60
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	8,638.57	909,042.78	-	-	7,634.98	50,694.87

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE	SPECIAL EDUCATION	STATE MENTAL HEALTH SPED	ART Music & Inst Matis Block	ARTS & MUSIC IN SCHOOLS PROP 28	A_G Access	A-G Learning Loss Mitigation
8311		8590	8590		8590	8590
FD09 SF8 CHOICES	FD09	FD09	FD09 SF8 CHOICES	FD09	FD 09 CHOICES	FD 09 CHOICES
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	-	-	123,498.21	31,792.23	17,731.71	7,853.00
2. a. Current Year Award	131,719.00	21,387.00		38,081.00		
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	131,719.00	21,387.00	-	38,081.00	-	-
3. Required Matching Funds/Other	176,037.56	(21,387.00)	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	307,756.56	-	123,498.21	69,873.23	17,731.71	7,853.00
<b>REVENUES</b>						
5. Cash Received in Current Year	-	18,424.00	-	34,655.00	-	-
6. Amounts included in Line 5 for Prior Year Adjustments	131,719.00					
7. a. Accounts Receivable	-	2,963.00	-	3,426.00	-	-
(line 2c minus lines 5 & 6)						
b. Noncurrent Accounts Receivable	-		-		-	-
c. Current Accounts Receivable	-	2,963.00	-	3,426.00	-	-
Line 7a minus line 7b		(21,387.00)				
8. Contributed Matching Funds	176,037.56					
9. Total Available (sum of lines 5, 7c, & 8)	176,037.56	-	-	38,081.00	-	-
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	307,756.56	-	87,502.45	39,214.15	17,598.08	173.35
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	307,756.56	-	87,502.45	39,214.15	17,598.08	173.35
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	-	-	35,995.76	30,659.08	133.63	7,679.65

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME RESOURCE CODE	Learning Rec Emerg Block Grant	Ethnic Studies	SPECIAL EDUCATION	ADULT ED APPRENTICE SHIP	CALWORKS	ADULT ED BLOCK GRANT/CAEP
7435		7813	6500	0100	6371	6391
8590		8590	8311	8311	8590	8590 (5)
LOCAL DESCRIPTION (if any)	FD 09 CHOICES	FD 09 CHOICES	FD 10	FD 11	FD 11	FD 11 YR 5
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	167,232.18	3,680.14	-	0.00	1,237,392.58	0.00
2. a. Current Year Award			807,104.00	1,307,964.00	281,047.00	2,122,146.00
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	807,104.00	1,307,964.00	281,047.00	2,122,146.00
3. Required Matching Funds/Other	-	-	(656.00)	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	167,232.18	3,680.14	806,448.00	1,307,964.00	1,518,439.58	2,122,146.00
<b>REVENUES</b>						
5. Cash Received in Current Year	-	-	806,541.00	1,307,964.00	281,047.00	1,945,301.00
6. Amounts included in Line 5 for Prior Year Adjustments			-			
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	-		563.00	-	-	176,845.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable						
Line 7a minus line 7b	-		563.00	-	-	176,845.00
8. Contributed Matching Funds			(656.00)	-	-	-
9. Total Available (sum of lines 5, 7c, & 8)	-	-	806,448.00	1,307,964.00	281,047.00	2,122,146.00
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	27,630.15	2,100.92	806,448.00	1,307,964.00	365,726.36	2,122,146.00
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	27,630.15	2,100.92	806,448.00	1,307,964.00	365,726.36	2,122,146.00
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	139,602.03	1,579.22	-	-	1,152,713.22	-

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

STATE PROGRAM NAME RESOURCE CODE	English Language Learner Healthcare Pathways Grant	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	STATE CTR BASED RESERVE	CSPP ONE-TIME COST OF CARE	CSPP ONE-TIME	TOTAL
REVENUE OBJECT	7810	6129	6130	7810	7810	7816	
LOCAL DESCRIPTION (if any)	8590 (0)	8996	8996				
<b>AWARD</b>	FD 11	FD 12	FD 12	FD 12	FD 12	FD 12	
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	143,741.00	247,366.85	602,144.66	628,740.00	128,398.00		140,883,534.06
b. Other Adjustments				444,500.00	888,189.00		279,068,019.17
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	444,500.00	888,189.00		(3,663,972.94)
3. Required Matching Funds/Other	-	10,493.17	102,020.80	-	-		275,404,046.23
4. Total Available Award (sum lines 1, 2c, & 3)	143,741.00	257,860.02	704,165.46	1,073,240.00	1,016,587.00		522,019,038.22
<b>REVENUES</b>							
5. Cash Received in Current Year	-	-	-	444,500.00	888,189.00		259,447,970.98
6. Amounts included in Line 5 for Prior Year Adjustments							131,719.00
7. a. Accounts Receivable							-
(line 2c minus lines 5 & 6)	-	-	-	-	-		15,824,356.25
b. Noncurrent Accounts Receivable							149,153.52
c. Current Accounts Receivable							
Line 7a minus line 7b	-	-	-	-	-		15,675,202.73
8. Contributed Matching Funds	-	10,493.17	102,020.80	-	-		105,887,137.49
9. Total Available (sum of lines 5, 7c, & 8)	-	10,493.17	102,020.80	444,500.00	888,189.00		381,010,311.20
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	143,741.00	-	-	-	-		432,385,788.98
11. Non-Donor Authorized Expenditures							1,797.12
12. Total Expenditures (Line 10 plus Line 11)	143,741.00	-	-	-	-		432,387,586.10
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	-	257,860.02	704,165.46	1,073,240.00	1,016,587.00		89,633,249.24

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

LOCAL PROGRAM NAME	One-Time Funds	ERP	Committed Funds	ROC/P APPORTIONMENT	Strategic Plan	SJTA	BUS GRANT
RESOURCE CODE	0001	0002	0003	0029	0030	8134	8142
REVENUE OBJECT				8782		8699	8699
LOCAL DESCRIPTION (if any)				RP 405	RP 030		LOC 204
AWARD							
1. Prior Year Restricted Ending Balance		706,492.61	31,424,696.63	-	610,448.81	-	250.00
2. a. Current Year Award				1,888.65		132,097.00	
b. Other Adjustments						0.00	0.00
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	-	-	1,888.65	-	132,097.00	-
3. Required Matching Funds/Other	3,489,139.95		(6,694,957.54)	1,743,410.00		81,095.62	(250.00)
4. Total Available Award (sum lines 1, 2c, & 3)	3,489,139.95	706,492.61	24,729,739.09	1,745,298.65	610,448.81	213,192.62	-
REVENUES							
5. Cash Received in Current Year				1,888.65			
6. Amounts included in Line 5 for Prior Year Adjustments						0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	132,097.00	-
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	132,097.00	-
8. Contributed Matching Funds	3,489,139.95		(6,694,957.54)	1,743,410.00		90,000.34	(250.00)
9. Total Available (sum of lines 5, 7c, & 8)	3,489,139.95	-	(6,694,957.54)	1,745,298.65	-	222,097.34	(250.00)
EXPENDITURES							
Total Expenditures (exclude 73xx)	3,489,139.95	7,079.02		1,745,298.65	33,092.61	206,830.44	
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp							
Indirects 73xx	-	-	-	-	-	6,362.18	-
Total Expenditures (row 22 plus row 24)	3,489,139.95	7,079.02	-	1,745,298.65	33,092.61	213,192.62	-
10. Donor-Authorized Expenditures	3,489,139.95	7,079.02	-	1,745,298.65	33,092.61	213,192.62	-
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (Line 10 plus Line 11)	3,489,139.95	7,079.02	-	1,745,298.65	33,092.61	213,192.62	-
RESTRICTED ENDING BALANCE							
13. Current Year (Line 4 minus Line 10)	-	699,413.59	24,729,739.09	-	577,356.20	-	0.00

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

LOCAL PROGRAM NAME	ONGOING AND MAJOR MAINTENANCE	JROTC	CA DISTANCE LEARNING PROJ	CAMP WINTHERS	ALDAR RESIDENCY PROGRAM MATCH	COUNSELING CENTER FEES
RESOURCE CODE	8150	8154	8155	8170	8185	8208
REVENUE OBJECT	8984	8699	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)	RP 212		RP 009/105	RP 301	RP 700	RP 102
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	4,918,716.03	-	2,303.87	158,143.76	-	1,714.16
2. a. Current Year Award	4,702.16	178,237.95		291,620.25	111,240.00	
b. Other Adjustments	0.00					
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	4,702.16	178,237.95	-	291,620.25	111,240.00	-
3. Required Matching Funds/Other	20,990,860.36	112,160.77			166,672.74	
4. Total Available Award (sum lines 1, 2c, & 3)	25,914,278.55	290,398.72	2,303.87	449,764.01	277,912.74	1,714.16
<b>REVENUES</b>						
5. Cash Received in Current Year	4,241.71	162,034.50	0.00	291,620.25	111,240.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	460.45	16,203.45	-	-	-	-
b. Noncurrent Accounts Receivable	0.00					
c. Current Accounts Receivable (Line 7a minus line 7b)	460.45	16,203.45	-	-	-	-
8. Contributed Matching Funds	20,990,860.36	112,160.77			166,672.74	-
9. Total Available (sum of lines 5, 7c, & 8)	20,995,562.52	290,398.72	-	291,620.25	277,912.74	-
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	19,279,420.07	290,398.72	28.00	206,911.25		1,714.16
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp	2,246,162.30			48.23		
Indirects 73xx	<b>861,882.84</b>	-	-	<b>10,467.27</b>	-	-
Total Expenditures (row 22 plus row 24)	20,141,302.91	290,398.72	28.00	217,378.52	-	1,714.16
10. Donor-Authorized Expenditures	20,141,302.91	290,398.72	28.00	217,378.52	-	1,714.16
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	20,141,302.91	290,398.72	28.00	217,378.52	-	1,714.16
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	5,772,975.64	0.00	2,275.87	232,385.49	277,912.74	-

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

LOCAL PROGRAM NAME	CSU ERWC NPD Project	DONATIONS	FUTURE FORWARD	FEE BASED T & L COPIER	FEE BASED BRIDGES	Fee Based One-Time Funds
RESOURCE CODE	8209	8220	8235	8237	8239	8240
REVENUE OBJECT	8699	8699	8699	8699	8689	8699
LOCAL DESCRIPTION (if any)			LOC 201	RP 100/023	RP 570	LOC 209
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	-	2,245,711.04	79.80	32,312.21	900,770.73	102.00
2. a. Current Year Award	11,000.00	1,492,946.47		0.00		105.00
b. Other Adjustments					191,101.58	
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	11,000.00	1,492,946.47	-	-	191,101.58	105.00
3. Required Matching Funds/Other		(71,374.49)				(207.00)
4. Total Available Award (sum lines 1, 2c, & 3)	11,000.00	3,667,283.02	79.80	32,312.21	1,091,872.31	-
<b>REVENUES</b>						
5. Cash Received in Current Year	11,000.00	1,490,446.47		0.00	191,101.58	105.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	2,500.00	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	2,500.00	-	-	-	-
8. Contributed Matching Funds	-	(71,374.49)				(207.00)
9. Total Available (sum of lines 5, 7c, & 8)	11,000.00	1,421,571.98	-	-	191,101.58	(102.00)
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	2,830.25	1,405,210.98	0.00	12,854.13	191,101.58	0.00
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp						
Indirects 73xx	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	2,830.25	1,405,210.98	-	12,854.13	191,101.58	-
10. Donor-Authorized Expenditures	2,830.25	1,405,210.98	-	12,854.13	191,101.58	-
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	2,830.25	1,405,210.98	-	12,854.13	191,101.58	-
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	8,169.75	2,262,072.04	79.80	19,458.08	900,770.73	-

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

LOCAL PROGRAM NAME	FEE BASED- SPORTS SCHOOL	USE OF FACILITIES	FEE BASED TEXT BOOKS	GARDEN GRANT	GRIEF - SENSITIVE SCHOOL	International Baccalaureate
RESOURCE CODE	8241	8249	8250	8254	8260	8286
REVENUE OBJECT	8689		8689	8699		8983
LOCAL DESCRIPTION (if any)	RP 516	RP 205	RP 231		RP 101	LOC 064
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	10,770.59	704,506.90	66,541.32	1,120.62	500.00	33,632.00
2. a. Current Year Award		590,005.46	11,541.60	0.00	0.00	
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	590,005.46	11,541.60	-	-	-
3. Required Matching Funds/Other			4,476.00			
4. Total Available Award (sum lines 1, 2c, & 3)	10,770.59	1,294,512.36	82,558.92	1,120.62	500.00	33,632.00
<b>REVENUES</b>						
5. Cash Received in Current Year		590,005.46	11,541.60	0.00	0.00	
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds			4,476.00			
9. Total Available (sum of lines 5, 7c, & 8)	-	590,005.46	16,017.60	-	-	-
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	6,615.91	393,262.97	13,393.80	524.59	0.00	
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp						
Indirects 73xx	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	6,615.91	393,262.97	13,393.80	524.59	-	-
10. Donor-Authorized Expenditures	6,615.91	393,262.97	13,393.80	524.59	-	-
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	6,615.91	393,262.97	13,393.80	524.59	-	-
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	4,154.68	901,249.39	69,165.12	596.03	500.00	33,632.00

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

LOCAL PROGRAM NAME	INTEL FOUNDATION GRANT	KAISER MENTAL HEALTH	KIWANIS GRANT	Long-Term Sick Leave	MEDICAL ADMIN SERVICES
RESOURCE CODE	8293	8299	8301	8305	8310
REVENUE OBJECT	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		RP102/620	RP 703		RP 103
IMF RESERVE					
AWARD					
1. Prior Year Restricted Ending Balance	167,332.75	22,558.39	10,971.00	-	1,463,069.07
2. a. Current Year Award	36,931.69	50,000.00		0.00	144,440.19
b. Other Adjustments					2,908.37
c. Adj Curr Yr Award (sum Lines 2a and 2b)	36,931.69	50,000.00	-	-	147,348.56
3. Required Matching Funds/Other					
4. Total Available Award (sum lines 1, 2c, &3)	204,264.44	72,558.39	10,971.00	-	1,610,417.63
REVENUES					
5. Cash Received in Current Year	36,931.69	50,000.00		0.00	147,348.56
6. Amounts included in Line 5 for Prior Year Adjustments				0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-
b. Noncurrent Accounts Receivable					
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-
8. Contributed Matching Funds					
9. Total Available (sum of lines 5, 7c, & 8)	36,931.69	50,000.00	-	-	147,348.56
EXPENDITURES					
Total Expenditures (exclude 73xx)	26,642.05	51,482.30	10,971.00	0.00	729,456.99
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp					0.00
Indirects 73xx	-	2,605.00	-	-	-
Total Expenditures (row 22 plus row 24)	26,642.05	54,087.30	10,971.00	-	729,456.99
10. Donor-Authorized Expenditures	26,642.05	54,087.30	10,971.00	-	729,456.99
11. Non-Donor Authorized Expenditures					
12. Total Expenditures (Line 10 plus Line 11)	26,642.05	54,087.30	10,971.00	-	729,456.99
RESTRICTED ENDING BALANCE					
13. Current Year (Line 4 minus Line 10)	177,622.39	18,471.09	-	-	880,960.64

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

LOCAL PROGRAM NAME	MH WELLNESS & BULLYING PREV	PROF. DEV SUPPORT & IMPLEMENTATION	RALEY'S MINI GRANT	ROTARY CLUB	SCANNING INDEXING RECORDS	STIPENDS-ATHLETIC BOOSTER
RESOURCE CODE	8311	8331	8335	8341	8356	8400
REVENUE OBJECT	8677	8983		8699	8983	8699
LOCAL DESCRIPTION (if any)	RP 109 Yr 0	RP 700	LOC 111	LOC 171	RP 231	VARIOUS
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	79.70	354,003.73	147.28	520.00	300,000.00	30,796.22
2. a. Current Year Award	17,885.00					185,722.07
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	17,885.00	-	-	-	-	185,722.07
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	17,964.70	354,003.73	147.28	520.00	300,000.00	216,518.29
<b>REVENUES</b>						
5. Cash Received in Current Year	17,885.00		0.00	0.00	0.00	185,722.07
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	17,885.00	-	-	-	-	185,722.07
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	17,099.75	16,598.74	90.75	0.00	300,000.00	185,722.07
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp						
Indirects 73xx	<b>864.95</b>	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	17,964.70	16,598.74	90.75	-	300,000.00	185,722.07
10. Donor-Authorized Expenditures	17,964.70	16,598.74	90.75	-	300,000.00	185,722.07
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	17,964.70	16,598.74	90.75	-	300,000.00	185,722.07
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	-	337,404.99	56.53	520.00	-	30,796.22

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

LOCAL PROGRAM NAME	STUDENT BUSINESS	SUPPLEMENTAL EDUCATION SERVICES - IN DISTRICT	SYSTEM OF PROFESSIONAL GROWTH	TEGNA FOUNDATION	VICTIM WITNESS PROGRAM	WHITE HOUSE MEDI-CAL REIM
RESOURCE CODE	8424	8427	8433	8438	8456	8481
REVENUE OBJECT	8699	8983	8983	8699	8699	8699
LOCAL DESCRIPTION (if any)	Various HS	RP 304	RP 708	RP 105	RP 114	RP 112
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	12,857.02	400,515.92	352,861.30	2,169.80	12,775.00	130,261.67
2. a. Current Year Award	100.00					79,626.11
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	100.00	-	-	-	-	79,626.11
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	12,957.02	400,515.92	352,861.30	2,169.80	12,775.00	209,887.78
<b>REVENUES</b>						
5. Cash Received in Current Year	100.00			0.00		79,626.11
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	-	-	-	-
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	100.00	-	-	-	-	79,626.11
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	2,480.29	193,909.24	0.00	451.78	12,775.00	38,666.35
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp			0.00			
Indirects 73xx	-	-	-	-	-	-
Total Expenditures (row 22 plus row 24)	2,480.29	193,909.24	-	451.78	12,775.00	38,666.35
10. Donor-Authorized Expenditures	2,480.29	193,909.24	-	451.78	12,775.00	38,666.35
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	2,480.29	193,909.24	-	451.78	12,775.00	38,666.35
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	10,476.73	206,606.68	352,861.30	1,718.02	-	171,221.43

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

LOCAL PROGRAM NAME	RECEIVING TOWERS	WOKERS COMP	Afghan Refugee School Impact	Ukrainian Refugee School Impact	MEDICAL BILLING OPTION	ROTC
RESOURCE CODE	8485	8490	8513	8514	9020	9760
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					FD 01	LOC 207/209
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	1,130,057.09	-	-	-	6,462,128.98	27,203.14
2. a. Current Year Award	517,702.79	467,866.42	965,587.00	531,644.40	6,323,268.13	4,207.49
b. Other Adjustments						
c. Adj Curr Yr Award (sum Lines 2a and 2b)	517,702.79	467,866.42	965,587.00	531,644.40	6,323,268.13	4,207.49
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	1,647,759.88	467,866.42	965,587.00	531,644.40	12,785,397.11	31,410.63
<b>REVENUES</b>						
5. Cash Received in Current Year	517,702.79	467,866.42	724,190.25	398,733.30	6,323,268.13	1,888.49
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	241,396.75	132,911.10	-	2,319.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	241,396.75	132,911.10	-	2,319.00
8. Contributed Matching Funds						
9. Total Available (sum of lines 5, 7c, & 8)	517,702.79	467,866.42	965,587.00	531,644.40	6,323,268.13	4,207.49
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	292,619.03	467,866.42	679,010.34	307,572.73	2,536,175.94	15,366.50
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp						
Indirects 73xx	-	-	34,357.92	15,563.67	-	-
Total Expenditures (row 22 plus row 24)	292,619.03	467,866.42	713,368.26	323,136.40	2,536,175.94	15,366.50
10. Donor-Authorized Expenditures	292,619.03	467,866.42	713,368.26	323,136.40	2,536,175.94	15,366.50
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	292,619.03	467,866.42	713,368.26	323,136.40	2,536,175.94	15,366.50
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	1,355,140.85	-	252,218.74	208,508.00	10,249,221.17	16,044.13

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

LOCAL PROGRAM NAME	RETIREE BENEFITS BLOCK GRANT	FEE BASED	DISCOVERY CLUB PARENT FEE	PARENT DONATION	EARLY LEARNING ACADEMY PARENT FEE	PC/IPAC
RESOURCE CODE	8344	8240	8217	8220	8224	8322
REVENUE OBJECT	8919	8671/8700	8673	8699	8673	8699
LOCAL DESCRIPTION (if any)	FD 09 SF 8 Choices	FD 11 RP 415	FD 12	FD 12 GO 0001/1130	FD 12	FD 12
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	114,937.00	362,028.35	3,741,832.59	41,226.31	-	14,153.65
2. a. Current Year Award	23,895.36	91,544.31	4,882,738.79	8,286.61	206,337.19	400.00
b. Other Adjustments			1,823.77			
c.						
Adj Curr Yr Award (sum Lines 2a and 2b)	23,895.36	91,544.31	4,884,562.56	8,286.61	206,337.19	400.00
3. Required Matching Funds/Other			5,181,092.01		50,426.72	92.85
4. Total Available Award (sum lines 1, 2c, & 3)	138,832.36	453,572.66	13,807,487.16	49,512.92	256,763.91	14,646.50
<b>REVENUES</b>						
5. Cash Received in Current Year	23,895.36	91,544.31	4,881,382.56	8,286.61	204,417.48	400.00
6. Amounts included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	3,180.00	-	1,919.71	-
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (Line 7a minus line 7b)	-	-	3,180.00	-	1,919.71	-
8. Contributed Matching Funds						92.85
9. Total Available (sum of lines 5, 7c, & 8)	23,895.36	91,544.31	4,884,562.56	8,286.61	206,337.19	492.85
<b>EXPENDITURES</b>						
Total Expenditures (exclude 73xx)	36,056.80	41,597.82	8,106,321.01	3,052.92	244,397.40	3,076.94
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp			235.20			
Indirects 73xx	-	-	410,167.94	-	12,366.51	-
Total Expenditures (row 22 plus row 24)	36,056.80	41,597.82	8,516,488.95	3,052.92	256,763.91	3,076.94
10. Donor-Authorized Expenditures	36,056.80	41,597.82	8,516,488.95	3,052.92	256,763.91	3,076.94
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (Line 10 plus Line 11)	36,056.80	41,597.82	8,516,488.95	3,052.92	256,763.91	3,076.94
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (Line 4 minus Line 10)	102,775.56	411,974.84	5,290,998.21	46,460.00	-	11,569.56

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

LOCAL PROGRAM NAME	QRIS-Raising Quality Together	DEFERRED MAINT. GEN FD TRF	TOTAL
RESOURCE CODE	8337	8212	
REVENUE OBJECT	8699	8919	
LOCAL DESCRIPTION (if any)	FD 12 RP 305	FD 14	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	125,261.77	3,438,587.13	66,471,001.31
2. a. Current Year Award		163,444.00	17,527,012.09
b. Other Adjustments			195,833.72
c. Adj Curr Yr Award (sum Lines 2a and 2b)	-	163,444.00	17,722,845.81
3. Required Matching Funds/Other		2,000,000.00	27,052,637.99
4. Total Available Award (sum lines 1, 2c, & 3)	125,261.77	5,602,031.13	111,246,485.11
<b>REVENUES</b>			
5. Cash Received in Current Year		79,771.00	17,106,185.35
6. Amounts included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	83,673.00	616,660.46
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (Line 7a minus line 7b)	-	83,673.00	616,660.46
8. Contributed Matching Funds		2,000,000.00	21,830,023.98
9. Total Available (sum of lines 5, 7c, & 8)	-	2,163,444.00	39,552,869.79
<b>EXPENDITURES</b>			
Total Expenditures (exclude 73xx)	2,678.78	1,650,196.64	44,890,782.02
Ob 47xx, 51xx, 6xxx, 7xxx (Excl 73xx) Exp			2,246,445.73
Indirects 73xx	-	-	1,354,638.28
Total Expenditures (row 22 plus row 24)	2,678.78	1,650,196.64	46,245,420.30
10. Donor-Authorized Expenditures	2,678.78	1,650,196.64	46,245,420.30
11. Non-Donor Authorized Expenditures			
12. Total Expenditures (Line 10 plus Line 11)	2,678.78	1,650,196.64	46,245,420.30
<b>RESTRICTED ENDING BALANCE</b>			0.00
13. Current Year (Line 4 minus Line 10)	122,582.99	3,951,834.49	65,001,064.81

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	287,581,894.41	301	6,100.00	303	287,575,794.41	305	1,097,252.67		307	286,478,541.74	309
2000 - Classified Salaries	117,891,485.59	311	120,424.35	313	117,771,061.24	315	10,608,634.78		317	107,162,426.46	319
3000 - Employee Benefits	201,676,878.05	321	8,797,923.63	323	192,878,954.42	325	6,845,085.53		327	186,033,868.89	329
4000 - Books, Supplies Equip Replace. (6500)	28,682,723.43	331	1,756,055.55	333	26,926,667.88	335	3,885,953.31		337	23,040,714.57	339
5000 - Services . . . & 7300 - Indirect Costs	82,369,161.86	341	330,971.80	343	82,038,190.06	345	32,333,836.03		347	49,704,354.03	349
<b>TOTAL</b>					<b>707,190,668.01</b>	<b>365</b>			<b>TOTAL</b>	<b>652,419,905.69</b>	<b>369</b>

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	217,770,373.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	24,995,560.85	380
3. STRS. . . . .	3101 & 3102	57,027,466.50	382
4. PERS. . . . .	3201 & 3202	8,330,546.38	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	5,429,737.29	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	39,603,091.28	385
7. Unemployment Insurance. . . . .	3501 & 3502	118,240.03	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,348,667.81	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	3,338,649.93	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		360,962,333.07	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		208.68	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		37,145.52	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		360,924,978.87	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. . . . .		55.32%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
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) .....	55.32%
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) .....	652,419,905.69
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	846,705,488.00	(11,640,847.00)	835,064,641.00		69,650,405.00	765,414,236.00	69,336,667.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	431,338,000.00	67,265,000.00	498,603,000.00			498,603,000.00	
Total/Net OPEB Liability	116,864,462.00		116,864,462.00	171,196.00		117,035,658.00	
Compensated Absences Payable	8,266,422.00	(2.00)	8,266,420.00	1,793,678.00		10,060,098.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,403,174,372.00	55,624,151.00	1,458,798,523.00	1,964,874.00	69,650,405.00	1,391,112,992.00	69,336,667.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	744,025,421.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	52,923,972.26
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	24,938.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	9,102,201.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,781,943.95
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,506.88
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				16,914,590.19
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				674,186,859.36
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				36,271.45
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,587.26
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
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.)	540,372,563.04		15,148.57	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	540,372,563.04		15,148.57	
B. Required effort (Line A.2 times 90%)	486,335,306.74		13,633.71	
C. Current year expenditures (Line I.E and Line II.B)	674,186,859.36		18,587.26	
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

	2024-25 Calculations		2025-26 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2023-24 Actual			
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	318,158,765.11	318,158,765.11		337,852,079.99
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	35,842.31	35,842.31		36,731.97
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2023-24			
3. District Lapses, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less: Lapses of Voter Approved Increases				
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00		0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
<b>B. CURRENT YEAR GANN ADA</b>	2024-25 P2 Report			
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district				
1. Total K-12 ADA (Form A, Line A6)	36,475.27	36,475.27	36,622.43	36,622.43
2. Total Charter Schools ADA (Form A, Line C9)	256.70	256.70	256.70	256.70
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		36,731.97		36,879.13
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2024-25 Actual			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	786,344.40	786,344.40	785,513.00	785,513.00
2. Timber Yield Tax (Object 8022)	17.05	17.05	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	119,718,134.90	119,718,134.90	120,675,380.00	120,675,380.00
5. Unsecured Roll Taxes (Object 8042)	4,398,098.48	4,398,098.48	4,328,855.00	4,328,855.00
6. Prior Years' Taxes (Object 8043)	1,009,178.25	1,009,178.25	1,490,345.00	1,490,345.00
7. Supplemental Taxes (Object 8044)	2,305,380.21	2,305,380.21	2,442,768.00	2,442,768.00
8. Ed. Rev. - Augmentation Fund (ERAF) (Object 8045)	19,849,871.53	19,849,871.53	19,721,525.00	19,721,525.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2025-26 Budget			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)				
2. Timber Yield Tax (Object 8022)				
3. Other Subventions/In-Lieu Taxes (Object 8029)				
4. Secured Roll Taxes (Object 8041)				
5. Unsecured Roll Taxes (Object 8042)				
6. Prior Years' Taxes (Object 8043)				
7. Supplemental Taxes (Object 8044)				
8. Ed. Rev. - Augmentation Fund (ERAF) (Object 8045)				

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	30,477.58		30,477.58	16,590.00		16,590.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	320,412.46		320,412.46	274,972.00		274,972.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	148,417,914.86	0.00	148,417,914.86	149,735,948.00	0.00	149,735,948.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	148,417,914.86	0.00	148,417,914.86	149,735,948.00	0.00	149,735,948.00
<b>EXCLUDED APPROPRIATIONS</b>			5,735,524.12			5,978,041.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	20,990,860.36		20,990,860.36	21,991,230.00		21,991,230.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	20,990,860.36	0.00	26,726,384.48	21,991,230.00	0.00	27,969,271.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	378,157,238.00		378,157,238.00	398,365,555.00		398,365,555.00
25. LCFF State Aid - Prior Years (Object 8019)	9,580.00		9,580.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	378,166,818.00	0.00	378,166,818.00	398,365,555.00	0.00	398,365,555.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	699,836,659.73		699,836,659.73	717,230,386.00		717,230,386.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	14,871,866.25		14,871,866.25	8,413,000.00		8,413,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Entered Data/ Totals	Adjustments*	Extracted Data	Entered Data/ Totals	Adjustments*
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>					
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>	<b>2025-26 Budget</b>					
1. Revised Prior Year Program Limit (Lines A1 plus A6)		318,158,765.11			337,852,079.99	
2. Inflation Adjustment		1.0362			1.0644	
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		1.0248			1.0040	
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		337,852,079.99			361,048,192.96	
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>		148,417,914.86			149,735,948.00	
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		4,407,836.40			4,425,495.60	
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		216,160,549.61			239,281,515.96	
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		216,160,549.61			239,281,515.96	
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		7,915,680.07			4,617,273.77	
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		156,333,594.93			154,353,221.77	
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)		208,244,869.54			234,664,242.19	
9. Total Appropriations Subject to the Limit		156,333,594.93				
a. Local Revenues (Line D7b)		208,244,869.54				
b. State Subventions (Line D8)		26,726,384.48				
c. Less: Excluded Appropriations (Line C23)		337,852,079.99				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		0.00				
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>						
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>		337,852,079.99			361,048,192.96	
<b>12. Appropriations Subject to the Limit (Line D9d)</b>		337,852,079.99				
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>						
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>		337,852,079.99			361,048,192.96	
<b>12. Appropriations Subject to the Limit (Line D9d)</b>		337,852,079.99				



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 41,294,571.98
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 560,000,230.81

**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) 7.37%

**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. 0.00  
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) 18,058,620.96
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 14,136,083.94

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	128,415.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	432,096.66
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,193,638.01
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)	672.37
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)	36,949,526.94
9. Carry-Forward Adjustment (Part IV, Line F)	5,521,491.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,471,018.05
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	393,499,771.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	109,437,988.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	58,969,202.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,481,474.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	24,938.34
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	37,915.90
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,154,765.71
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)	20,648,992.90
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)	0.00
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)	52,707,827.58
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)	8,450.63
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)	3,012,102.01
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,358,303.70
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	28,912,011.34
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,805,684.48
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)	698,059,429.67
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	5.29%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	6.08%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	36,949,526.94
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	3,893,771.31
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.06%) times Part III, Line B19); zero if negative	5,521,491.11
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.06%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	5,521,491.11
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	5,521,491.11

Approved indirect cost rate: 5.06%  
Highest rate used in any program: 5.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	11,344,269.31	574,020.03	5.06%
01	3010	15,037,579.39	760,901.61	5.06%
01	3182	646,919.20	32,734.11	5.06%
01	3213	9,250,001.75	468,053.78	5.06%
01	3227	52,026.85	2,601.34	5.00%
01	3310	8,676,526.27	439,032.23	5.06%
01	3311	207,095.43	10,479.03	5.06%
01	3315	411,982.68	20,846.32	5.06%
01	3327	448,889.21	22,713.79	5.06%
01	3345	4,408.99	223.09	5.06%
01	3385	154,467.92	7,816.08	5.06%
01	3395	14,629.81	740.27	5.06%
01	3550	369,893.56	18,494.68	5.00%
01	4035	1,778,370.96	89,986.04	5.06%
01	4124	438,654.69	21,932.74	5.00%
01	4127	1,423,828.29	70,752.53	4.97%
01	4201	393,396.16	19,452.24	4.94%
01	4203	847,923.12	42,000.94	4.95%
01	4510	32,953.55	1,667.45	5.06%
01	5630	131,638.43	6,660.90	5.06%
01	5810	190,346.20	9,631.52	5.06%
01	6010	4,928,986.62	246,819.31	5.01%
01	6053	418,346.15	21,168.32	5.06%
01	6211	507,943.92	25,701.96	5.06%
01	6266	2,701,679.38	136,704.98	5.06%
01	6318	84,613.19	4,281.43	5.06%
01	6385	200,742.44	10,157.56	5.06%
01	6387	1,792,337.71	90,692.29	5.06%
01	6388	346,309.61	17,523.27	5.06%
01	6515	1,804.68	91.32	5.06%
01	6520	371,262.81	18,785.90	5.06%
01	6546	2,992,747.60	151,433.03	5.06%
01	6547	2,775,556.83	140,443.18	5.06%
01	6690	3,533.22	178.78	5.06%
01	6695	323,483.72	16,368.28	5.06%
01	6770	4,396,391.45	43,963.91	1.00%
01	7085	613,698.84	31,053.16	5.06%
01	7220	108,794.97	5,505.03	5.06%

**Unaudited Actuals**  
**2024-25 Unaudited Actuals**  
**Exhibit A: Indirect Cost Rates Charged to Programs**

01	7399	4,513,532.24	228,384.73	5.06%
01	7412	308,273.37	15,598.63	5.06%
01	7413	165,023.80	8,350.20	5.06%
01	7435	35,490,597.58	1,795,824.20	5.06%
01	7810	391,209.68	19,795.58	5.06%
01	8150	17,033,257.77	861,882.84	5.06%
01	9010	10,401,968.86	117,870.66	1.13%
09	6266	23,126.40	1,170.20	5.06%
09	6762	83,288.07	4,214.38	5.06%
09	6770	38,825.89	388.26	1.00%
09	7412	16,750.50	847.58	5.06%
09	7413	165.00	8.35	5.06%
09	7435	26,299.40	1,330.75	5.06%
09	7810	1,999.73	101.19	5.06%
11	6391	2,021,091.43	101,054.57	5.00%
11	7810	121,888.09	6,167.54	5.06%
12	5025	2,339,926.05	117,643.24	5.03%
12	5059	346,659.05	17,540.95	5.06%
12	5320	81,247.75	4,111.14	5.06%
12	6105	4,612,879.93	233,411.72	5.06%
12	9010	20,239,474.98	952,424.71	4.71%
13	5310	13,803,178.36	698,440.83	5.06%
13	5465	2,506.12	126.81	5.06%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		59,255.33	59,255.33
2. State Lottery Revenue	8560	7,849,384.87		3,585,682.62	11,435,067.49
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(3,788,424.32)	3,788,424.32		0.00
7. Total Available (Sum Lines A1 through A6)		4,060,960.55	3,788,424.32	3,644,937.95	11,494,322.82
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	889,159.06		0.00	889,159.06
2. Classified Salaries	2000-2999	1,533,960.26		0.00	1,533,960.26
3. Employee Benefits	3000-3999	1,637,841.23		0.00	1,637,841.23
4. Books and Supplies	4000-4999	0.00		1,187,167.26	1,187,167.26
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			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,060,960.55	0.00	1,187,167.26	5,248,127.81
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	0.00	3,788,424.32	2,457,770.69	6,246,195.01
<b>D. COMMENTS:</b>					

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.

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,313,288.75	7,947,688.93	1,030,337.22	5,631,383.61	54,039,829.48	0.00	7,312,134.29		
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	48.73	10.20	1,694.11	107.64	3,326.79		160.00		
3100 Alternative Schools			14.35	1.00	20.40				
3200 Continuation Schools			2.11		6.98				
3300 Independent Study Centers	1.00		16.37	.80	27.98				
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education	.46		16.65	2.00	16.42				
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual	1.50		88.90		65.76				
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)			337.00		349.99		987.00		
6000 ROC/IP									
<b>Other Goals Description</b>									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
<b>Other Funds Description</b>									
-- Adult Education (Fund 11)					56.00				
-- Child Development (Fund 12)					162.46				
-- Cafeteria (Funds 13 & 61)					60.89				
<b>C. Total Allocation Factors</b>	51.68	10.20	2,169.48	111.44	4,093.67	0.00	1,147.00		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	533,642.93	0.00	533,642.93	43,644.93		577,287.86
1100	Regular Education, K-12	408,461,015.90	61,309,016.39	470,790,032.29	38,504,391.23		509,294,423.52
3100	Alternative Schools	6,093,624.27	326,644.90	6,420,269.17	525,093.01		6,945,362.18
3200	Continuation Schools	522,400.00	93,143.86	615,543.86	50,343.34		665,887.20
3300	Independent Study Centers	3,580,919.83	462,321.72	4,043,240.55	300,683.54		4,373,924.09
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,186,505.95	346,095.04	5,532,600.99	452,483.51		5,985,084.50
4110	Regular Education, Adult	112,346.95	0.00	112,346.95	9,188.66		121,535.61
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	21,694,514.97	977,449.74	22,671,964.71	1,854,266.53		24,526,231.24
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	144,670,254.92	11,072,339.60	155,742,594.52	12,737,682.15		168,480,276.67
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	5,506.88	0.00	5,506.88	450.39		5,957.27
7150	Nonagency - Other	308,210.19	0.00	308,210.19	25,207.51		333,417.70
8100	Community Services	81,136.00	0.00	81,136.00	6,635.85		87,771.85
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services					2,088,451.73	2,088,451.73
---	Enterprise					37,915.90	37,915.90
---	Facilities Acquisition & Construction					3,458,003.47	3,458,003.47
---	Other Outgo					10,436,726.45	10,436,726.45
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		3,687,651.03	3,687,651.03	5,050,423.05		8,738,074.08
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,130,921.51)		(2,130,921.51)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	592,270,079.79	78,274,662.28	670,544,742.07	57,459,582.19	16,021,097.55	744,025,421.81

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	143,840.32	5,380.85	0.00	384,421.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533,642.93
1110	Regular Education, K-12	285,633,643.18	22,946,193.05	23,152,319.26	42,455,208.86	24,648,874.57	1,174,149.96	6,365,070.10	2,995.00	3,102,258.92	2,995.00	2,995.00	409,481,015.90
3100	Alternative Schools	4,179,437.55	32,694.17	223,510.88	1,111,538.66	538,436.19	0.00	7,616.42	0.00	390.40	0.00	0.00	6,093,624.27
3200	Continuation Schools	421,572.64	0.00	606.95	94,712.35	2,445.56	0.00	0.00	0.00	0.00	0.00	0.00	522,400.00
3300	Independent Study Centers	2,949,182.68	158,198.33	912.00	340,474.08	127,784.81	0.00	0.00	0.00	1,304.43	3,062.50	3,062.50	3,580,918.83
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	3,762,143.99	995,118.25	0.00	66,456.35	382,787.36	0.00	0.00	0.00	0.00	0.00	0.00	5,186,505.95
4110	Regular Education, Adult	56,198.97	0.00	56,149.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,348.95
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	16,941,594.24	1,955,737.08	2,082,933.62	165,033.73	382,805.87	57,834.08	108,576.35	0.00	0.00	0.00	0.00	21,694,514.97
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	111,263,812.17	5,323,252.71	74,542.01	174,988.14	15,281,728.12	12,528,087.11	0.00	0.00	3,844.66	0.00	0.00	144,670,254.92
6000	ROC/IP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	4,344.32	0.00	57.84	892.94	0.00	0.00	211.78	0.00	0.00	0.00	0.00	5,506.88
7150	Nonagency - Other	203,961.20	101,280.03	0.00	0.00	2,988.96	0.00	0.00	0.00	0.00	0.00	0.00	308,210.19
8100	Community Services	0.00	0.00	0.00	0.00	56,197.66	0.00	0.00	24,938.34	0.00	0.00	0.00	81,136.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>425,579,731.26</b>	<b>31,518,154.47</b>	<b>25,991,032.54</b>	<b>44,793,726.87</b>	<b>41,404,028.10</b>	<b>13,760,071.15</b>	<b>6,481,474.65</b>	<b>24,938.34</b>	<b>0.00</b>	<b>3,107,798.41</b>	<b>9,123.00</b>	<b>592,270,079.79</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	16,372,635.82	43,916,379.27	1,020,001.30		61,309,016.39
3100	Alternative Schools	57,348.03	269,296.87	0.00		326,644.90
3200	Continuation Schools	1,002.09	92,141.77	0.00		93,143.86
3300	Independent Study Centers	92,962.68	369,359.14	0.00		462,321.72
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	129,337.46	216,757.58	0.00		346,095.04
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	109,363.36	868,086.38	0.00		977,449.74
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	160,049.17	4,620,157.44	6,292,132.99		11,072,339.60
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
<b>Other Funds</b>						
--	Adult Education (Fund 11)	0.00	739,246.31	0.00		739,246.31
--	Child Development (Fund 12)	0.00	2,144,606.36	0.00		2,144,606.36
--	Cafeteria (Funds 13 and 61)	0.00	803,798.36	0.00		803,798.36
<b>Total Allocated Support Costs</b>		16,822,698.51	54,039,829.48	7,312,134.29		78,274,662.28

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,586,862.37
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	128,415.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	38,739,142.39
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	14,136,083.94
5	Total Central Administration Costs in General Fund and Charter Schools Funds	59,590,503.70
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	592,270,079.79
2	Total Allocated Costs (from Form PCR, Column 2, Total)	78,274,862.28
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	670,544,942.07
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,358,303.70
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	28,915,339.14
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	24,789,814.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	58,063,457.25
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	<b>728,608,399.32</b>
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D)</b>	<b>8.18%</b>

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	2,088,451.73				2,088,451.73
Enterprise (Objects 1000-5999, 6400-6920)		37,915.90			37,915.90
Facilities Acquisition & Construction (Objects 1000-6700)			3,458,003.47		3,458,003.47
Other Outgo (Objects 1000 - 7999)				10,436,726.45	10,436,726.45
<b>Total Other Costs</b>	<b>2,088,451.73</b>	<b>37,915.90</b>	<b>3,458,003.47</b>	<b>10,436,726.45</b>	<b>16,021,097.55</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(4,690,404.73)	0.00	(2,138,982.22)				
Other Sources/Uses Detail					1,500.00	8,875,874.24		
Fund Reconciliation							4,128,237.63	1,104,651.04
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	169,996.49	0.00	8,060.71	0.00				
Other Sources/Uses Detail					0.00	294,825.21		
Fund Reconciliation							154,600.10	41,888.02
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							70,366.83	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	258,884.37	0.00	107,222.11	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	107,222.11
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,896,370.45	0.00	1,325,131.76	0.00				
Other Sources/Uses Detail					5,443,877.13	771,459.75		
Fund Reconciliation							4,224,456.10	169,959.40
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	499,718.65	0.00	698,567.64	0.00				
Other Sources/Uses Detail					2,203,456.86	0.00		
Fund Reconciliation							69,896.31	12,772.35
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(1,714,938.88)						
Other Sources/Uses Detail					26,200,914.01	0.00		
Fund Reconciliation							442.06	3,631,446.58
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,907,588.80		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	3,580,373.65	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							245,707.59	3,825,767.12
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	6,405,343.61	(6,405,343.61)	2,138,982.22	(2,138,982.22)	35,849,748.00	35,849,748.00	8,893,706.62	8,893,706.62

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

34 67447 000000  
Report SEMA  
F8AAX9ZSZM(2024-25)

San Juan Unified  
Sacramento County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,239,130.61	0.00	0.00	153,734.14	3,360,254.77	38,655,077.27		43,408,196.79
2000-2999	Classified Salaries	6,919,853.51	0.00	0.00	0.00	75,632.14	18,831,056.62		25,826,542.27
3000-3999	Employee Benefits	4,884,413.16	0.00	0.00	47,969.05	1,692,313.87	31,170,602.88		37,795,298.96
4000-4999	Books and Supplies	1,068,025.04	0.00	0.00	3,411.83	22,853.18	455,348.70		1,549,638.75
5000-5999	Services and Other Operating Expenditures	1,347,099.26	0.00	0.00	3,705.52	1,621,144.08	33,118,629.29		36,090,578.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	88,730.00		88,730.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	15,458,521.58	0.00	0.00	208,820.54	6,772,198.04	122,319,444.76	0.00	144,758,984.92
7350	Transfers of Indirect Costs	613,919.32	0.00	0.00	7,907.40	161,512.59	29,264.93		812,604.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,072,339.60							11,072,339.60
	Total Indirect Costs and PCR Allocations	11,686,258.92	0.00	0.00	7,907.40	161,512.59	29,264.93	0.00	11,884,943.84
	TOTAL COSTS	27,144,780.50	0.00	0.00	216,727.94	6,933,710.63	122,348,709.69	0.00	156,643,928.76
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	7,272.50	0.00	0.00	0.00	292,248.97	136,241.87		435,763.34
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	1,612.87	5,187,073.87		5,188,686.74
3000-3999	Employee Benefits	1,817.00	0.00	0.00	0.00	119,939.49	3,968,119.99		4,089,876.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	467.50		467.50
5000-5999	Services and Other Operating Expenditures	1,117.81	0.00	0.00	0.00	4,408.99	822,981.58		828,508.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	10,207.31	0.00	0.00	0.00	418,210.32	10,114,884.81	0.00	10,543,302.44
7350	Transfers of Indirect Costs	462,486.29	0.00	0.00	0.00	21,069.41	10,479.03		494,034.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	462,486.29	0.00	0.00	0.00	21,069.41	10,479.03	0.00	494,034.73
8980	TOTAL BEFORE OBJECT 8980	472,693.60	0.00	0.00	0.00	439,279.73	10,125,363.84	0.00	11,037,337.17
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								11,037,337.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,231,858.11	0.00	0.00	153,734.14	3,068,005.80	38,518,835.40		42,972,433.45
2000-2999	Classified Salaries	6,919,853.51	0.00	0.00	0.00	74,019.27	13,643,982.75		20,637,855.53
3000-3999	Employee Benefits	4,882,596.16	0.00	0.00	47,969.05	1,572,374.38	27,202,482.89		33,705,422.48
4000-4999	Books and Supplies	1,068,025.04	0.00	0.00	3,411.83	22,853.18	454,881.20		1,549,171.25
5000-5999	Services and Other Operating Expenditures	1,345,981.45	0.00	0.00	3,705.52	1,616,735.09	32,295,647.71		35,262,069.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	88,730.00		88,730.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	15,448,314.27	0.00	0.00	208,820.54	6,353,987.72	112,204,559.95	0.00	134,215,682.48
7310	Transfers of Indirect Costs	151,433.03	0.00	0.00	7,907.40	140,443.18	18,785.90		318,569.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,072,339.60							11,072,339.60
	<b>Total Indirect Costs and PCR Allocations</b>	11,223,772.63	0.00	0.00	7,907.40	140,443.18	18,785.90	0.00	11,390,909.11
	<b>TOTAL BEFORE OBJECT 8980</b>	26,672,086.90	0.00	0.00	216,727.94	6,494,430.90	112,223,345.85	0.00	145,606,591.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	<b>TOTAL COSTS</b>								145,606,591.59
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,282,655.98	0.00	0.00	0.00	0.00	311,458.98		6,594,114.96
3000-3999	Employee Benefits	4,013,371.17	0.00	0.00	0.00	0.00	209,543.60		4,222,914.77
4000-4999	Books and Supplies	1,021,902.57	0.00	0.00	0.00	400.00	9,832.09		1,032,134.66
5000-5999	Services and Other Operating Expenditures	1,190,424.14	0.00	0.00	0.00	0.00	9,331.33		1,199,755.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	12,508,353.86	0.00	0.00	0.00	400.00	540,166.00	0.00	13,048,919.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	12,508,353.86	0.00	0.00	0.00	400.00	540,166.00	0.00	13,048,919.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								72,727,560.14
	TOTAL COSTS								85,776,480.00

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

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	114,544,160.26	61,351,631.49
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	114,544,160.26	61,351,631.49
<b>C. Unduplicated Pupil Count</b>			
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	6,940.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	6,940.00	



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San Juan Unified (CN)

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

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

**If (b) is greater than (a).**

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

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

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

**If (b) is less than (a).**

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

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

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

State and Local

Local Only

0.00

0.00 (a)

0.00 (b)

(c)

0.00 (d)

(e)

0.00 (f)

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SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Comparison Year 2023-24	Difference (A - B)
	156,643,928.76		
	11,037,337.17		
	145,606,591.59	114,544,160.26	
		0.00	
		114,544,160.26	
		0.00	
		0.00	
	145,606,591.59	114,544,160.26	31,062,431.33

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

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

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

**B. LOCAL EXPENDITURES ONLY METHOD**

Test 3

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

- a. Expenditures paid from local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources

Actual FY 2024-25	Comparison Year 2023-24	Difference
85,776,480.00	61,351,631.49	
	0.00	
	61,351,631.49	
	0.00	
	0.00	
85,776,480.00	61,351,631.49	24,424,848.51

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

Test 4

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

- a. Expenditures paid from local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources
- b. Special education unduplicated pupil count
- c. Per capita local expenditures (Tes14a/Tes14b)

Actual FY 2024-25	Comparison Year 2023-24	Difference
85,776,480.00	61,351,631.49	
	0.00	
	61,351,631.49	
	0.00	
	0.00	
85,776,480.00	61,351,631.49	
6,221.00	6,940.00	
13,788.21	8,840.29	4,947.92

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

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Accountant  
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SELPA: San Juan Unified (CN)

Title

Email Address

San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDPLICATED PUPIL COUNT</b>				
				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,305,256.00	0.00	0.00	159,095.00	4,049,027.00	42,782,196.00		6,221.00
2000-2999	Classified Salaries	8,127,737.00	0.00	0.00	0.00	117,756.00	23,530,239.00		48,295,574.00
3000-3999	Employee Benefits	6,506,096.00	0.00	0.00	62,841.00	2,064,235.00	38,856,400.00		31,775,732.00
4000-4999	Books and Supplies	1,349,347.00	0.00	0.00	4,338.00	24,230.00	486,941.00		47,489,572.00
5000-5999	Services and Other Operating Expenditures	1,939,454.00	0.00	0.00	100,368.00	4,698.00	14,362,201.00		1,864,856.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		16,406,721.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	115,104.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		115,104.00
7310	Total Direct Costs	19,227,890.00	0.00	0.00	326,642.00	6,259,946.00	120,133,081.00	0.00	145,947,559.00
7350	Transfers of Indirect Costs	6,356,181.00	0.00	0.00	3,592.00	155,185.00	36,848.00		6,551,806.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,356,181.00	0.00	0.00	3,592.00	155,185.00	36,848.00	0.00	6,551,806.00
	TOTAL COSTS	25,584,071.00	0.00	0.00	330,234.00	6,415,131.00	120,169,929.00	0.00	152,499,365.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,305,256.00	0.00	0.00	159,095.00	3,762,763.00	42,643,222.00		47,870,336.00
2000-2999	Classified Salaries	8,127,737.00	0.00	0.00	0.00	117,756.00	17,154,590.00		25,400,083.00
3000-3999	Employee Benefits	6,506,096.00	0.00	0.00	62,841.00	1,956,811.00	33,396,238.00		41,921,986.00
4000-4999	Books and Supplies	1,349,347.00	0.00	0.00	4,338.00	8,933.00	464,045.00		1,826,663.00
5000-5999	Services and Other Operating Expenditures	1,925,132.00	0.00	0.00	100,368.00	2,685.00	14,312,110.00		16,340,295.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	115,104.00		115,104.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	19,213,568.00	0.00	0.00	326,642.00	5,848,948.00	108,085,309.00	0.00	133,474,467.00
7350	Transfers of Indirect Costs	5,666,718.00	0.00	0.00	3,592.00	131,224.00	24,554.00		5,826,088.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,666,718.00	0.00	0.00	3,592.00	131,224.00	24,554.00	0.00	5,826,088.00
	TOTAL BEFORE OBJECT 8980	24,880,286.00	0.00	0.00	330,234.00	5,980,172.00	108,109,863.00	0.00	139,300,555.00



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,239,130.61	0.00	0.00	153,734.14	3,360,254.77	38,655,077.27		43,408,196.79
2000-2999	Classified Salaries	6,919,853.51	0.00	0.00	0.00	75,632.14	18,831,056.62		25,826,542.27
3000-3999	Employee Benefits	4,884,413.16	0.00	0.00	47,969.05	1,692,313.87	31,170,602.88		37,795,298.96
4000-4999	Books and Supplies	1,068,025.04	0.00	0.00	3,411.83	22,853.18	455,348.70		1,549,638.75
5000-5999	Services and Other Operating Expenditures	1,347,099.26	0.00	0.00	3,705.52	1,621,144.08	33,118,629.29		36,090,578.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	88,730.00		88,730.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,458,521.58	0.00	0.00	208,820.54	6,772,198.04	122,319,444.76	0.00	144,758,984.92
7310	Transfers of Indirect Costs	613,919.32	0.00	0.00	7,907.40	161,512.59	29,264.93		812,604.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	11,072,339.60	0.00	0.00	7,907.40	161,512.59	29,264.93	0.00	11,072,339.60
	TOTAL COSTS	16,072,440.90	0.00	0.00	216,727.94	6,933,710.63	122,348,709.69	0.00	145,571,589.16
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	7,272.50	0.00	0.00	0.00	292,248.97	136,241.87		435,763.34
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	1,612.87	5,187,073.87		5,188,686.74
3000-3999	Employee Benefits	1,817.00	0.00	0.00	0.00	119,939.49	3,968,119.99		4,089,876.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	467.50		467.50
5000-5999	Services and Other Operating Expenditures	1,117.81	0.00	0.00	0.00	4,408.99	822,981.58		828,508.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,207.31	0.00	0.00	0.00	418,210.32	10,114,884.81	0.00	10,543,302.44
7310	Transfers of Indirect Costs	462,486.29	0.00	0.00	0.00	21,069.41	10,479.03		494,034.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	462,486.29	0.00	0.00	0.00	21,069.41	10,479.03	0.00	494,034.73
	TOTAL BEFORE OBJECT 8980	472,693.60	0.00	0.00	0.00	439,279.73	10,125,363.84	0.00	11,037,337.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS								0.00
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,231,858.11	0.00	0.00	153,734.14	3,068,005.80	38,518,835.40		42,972,433.45
2000-2999	Classified Salaries	6,919,853.51	0.00	0.00	0.00	74,019.27	13,643,982.75		20,637,855.53
3000-3999	Employee Benefits	4,882,596.16	0.00	0.00	47,969.05	1,572,374.38	27,202,482.89		33,705,422.48
4000-4999	Books and Supplies	1,068,025.04	0.00	0.00	3,411.83	22,853.18	454,881.20		1,549,171.25
5000-5999	Services and Other Operating Expenditures	1,345,981.45	0.00	0.00	3,705.52	1,616,735.09	32,295,647.71		35,262,069.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	88,730.00		88,730.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	15,448,314.27	0.00	0.00	208,820.54	6,353,987.72	112,204,559.95	0.00	134,215,682.48
7350	Transfers of Indirect Costs	151,433.03	0.00	0.00	7,907.40	140,443.18	18,785.90		318,569.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,072,339.60							11,072,339.60
	Total Indirect Costs	151,433.03	0.00	0.00	7,907.40	140,443.18	18,785.90	0.00	318,569.51
	TOTAL BEFORE OBJECT 8980	15,599,747.30	0.00	0.00	216,727.94	6,494,430.90	112,223,345.85	0.00	134,534,251.99
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS								0.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	6,282,655.98	0.00	0.00	0.00	0.00	311,458.98		6,594,114.96
3000-3999	Employee Benefits	4,013,371.17	0.00	0.00	0.00	0.00	209,543.60		4,222,914.77
4000-4999	Books and Supplies	1,021,902.57	0.00	0.00	0.00	400.00	9,832.09		1,032,134.66
5000-5999	Services and Other Operating Expenditures	1,190,424.14	0.00	0.00	0.00	0.00	9,331.33		1,199,755.47
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,508,353.86	0.00	0.00	0.00	400.00	540,166.00	0.00	13,048,919.86





SELPA: San Juan Unified (CN)

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	
<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		
<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

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



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

SELPA:

San Juan Unified (CN)

c. Expenditures paid from state and local sources	141,555,754.00	156,643,928.76	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(11,072,339.60)	
Comparison year's expenditures, adjusted for MOE calculation		145,571,589.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	141,555,754.00	145,571,589.16	
d. Special education unduplicated pupil count	6,221.00	6,221.00	
e. Per capita state and local expenditures (Test2c/Test2d)	22,754.50	23,400.03	(645.53)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison	Difference
	FY 2025-26	Year	
		2024-25	
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	93,496,929.00	85,776,480.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		85,776,480.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	93,496,929.00	85,776,480.00	7,720,449.00

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

	Budget	Comparison	Difference
	FY 2025-26	Year	
		2024-25	
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	93,496,929.00	85,776,480.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		85,776,480.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	

SELPA:	San Juan Unified (CN)		
	Net expenditures paid from local sources	93,496,929.00	85,776,480.00
	b. Special education unduplicated pupil count	6,221.00	6,221.00
	c. Per capita local expenditures (Test4a/Test4b)	15,029.24	13,788.21
	If the difference in Column C for the Section 3. Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.		1,241.03

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 Contact Name  
 Accountant  
 Title

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San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

San Juan Unified (CN)

SELPA:

Object Code	Description	San Juan Unified (CN00)	Adjustments*	Total
<b>BUDGET - Local Sources</b>				
	TOTAL COSTS	0.00	0.00	0.00
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
	Transfers of Indirect Costs			0.00
7310	Transfers of Indirect Costs - Interfund			0.00
7350	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				

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