



Orange Unified School District

"Inspiring our learners of today to be purposeful leaders of tomorrow"

2024-25 Unaudited Actuals Financial Report

September 2025

Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."

TABLE OF CONTENTS

Table of Contents

- I. Introduction**
- II. Unaudited Actuals**
- III. General Fund**
- IV. Other Funds**
- V. Glossary of Common
School Finance Terms**
- VI. Notes**

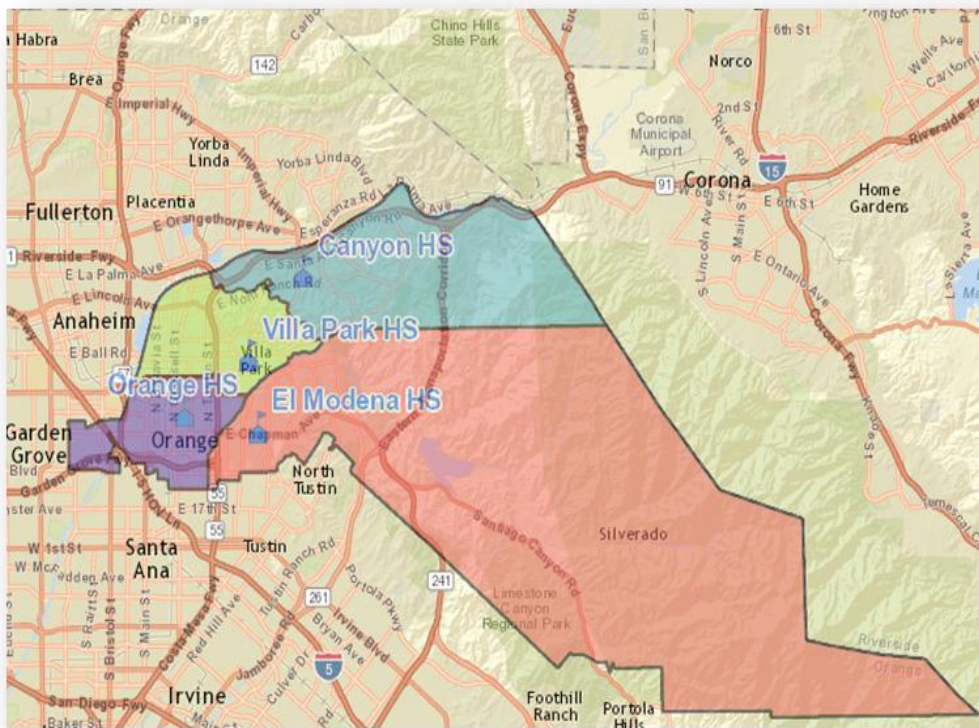
INTRODUCTION

Introduction

General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Orange Unified School District Boundary Map



Starting from an original school building in 1872, the District has grown to 26 elementary schools (TK-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District office is located at 1401 North Handy Street in the City of Orange, California.

Introduction

The District proudly serves a diverse student population of approximately 24,000 students in the cities of Orange, Anaheim, Garden Grove, Santa Ana, and Villa Park. OUSD operates its own Special Education Local Plan Area (SELPA), ensuring comprehensive, locally tailored support services and programs for students with disabilities to meet their individual needs effectively. While maintaining an open enrollment policy, District elementary schools follow a structured feeder pattern into the middle and high schools, which feature unique and innovative programs. These include dual-language immersion programs in Spanish and Mandarin, AVID, International Baccalaureate, Project Lead the Way, C-STEM, and Verizon Innovative Learning Labs. At the secondary level, students benefit from a robust selection of Career Technical Education (CTE) pathways, preparing them for college and career success. OUSD also offers an Early College Academy, enabling students to earn college credits while still in high school, providing a head start on their postsecondary education and reducing the cost and time required to complete a degree. Additionally, the District takes pride in its strong academic outcomes, with a graduation rate of approximately 94%.



Introduction

District Governance

The District is governed by a seven-member board of education. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



Kris Erickson
Clerk
Trustee Area 5
2022-2026



Andrea Yamasaki
Member
Trustee Area 1
2022-2026



Ana Page
President
Trustee Area 3
2024-2028



Sierra Vane
Member
Trustee Area 2
2024-2028



Sara Pelly
Member
Trustee Area 4
2024-2026



Matthew Thomas
Member
Trustee Area 6
2024-2028



Dr. Stephen Glass
Member
Trustee Area 7
2024-2026

Introduction

Executive Cabinet



Rachel Monárrez, Ph.D.
Superintendent



Ernie Gonzalez
Assistant Superintendent
Student Support & Community
Engagement



Sulema Holguin
Assistant Superintendent
Business Services



Matthew Witmer, Ed.D.
Assistant Superintendent
Educational Services



Olga McCullough
Assistant Superintendent
Human Resources

Executive Director



Meghna Bulsara
Executive Director
Business Services

Introduction



VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

CORE VALUES - OUR FOUNDATION

INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.

Orange Unified EDGE Four Areas of Focus

E EXCELLENCE
*in Academics
& Leadership*

D DEDICATED
*& Engaged
Communication*

G GENUINE
*Wellness
& Safety*

E EFFICIENT
*Utilization of
Fiscal Capital*



HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

Introduction

Focus Area 4.0 – Efficient Utilization of Fiscal Capital

FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.

4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.

4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.

4.4 Provide sufficient resources to foster safe and clean environments at each district facility.

4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.

4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.

4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.



UNAUDITED ACTUALS

Unaudited Actuals

Report Overview

The 2024-25 Unaudited Actuals Financial Report was prepared in compliance with Education Code (EC) 41010, which requires all school districts to follow uniform accounting procedures using the Standardized Account Code Structure (SACS) approved by the State Board of Education. This report provides the District's year-end financial statements and enables the California Department of Education to compare financial data across all districts. It also serves as the foundation for the District's independent audit, where external auditors review and verify the financial records to produce the official audited financial statements. Local Educational Agencies (LEAs) are required to submit the report to the Orange County Department of Education (OCDE) no later than September 15.

General Fund

The District receives its allocated funds based upon several criteria. The State requires the establishment of various funds for the accounting of revenues and expenditures. The type of fund determines the ways in which the money may be spent.

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school districts, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.

Budget Considerations

Enrollment and Unduplicated Pupil Count:

The District's enrollment establishes the basis of state revenue, staffing needs, operational costs and capital outlay needs. Enrollment history, excluding Charter schools and County schools, are reflected below. For the 2024-25 year, the District's enrollment declined by 457 students from the 2023-24 year and a projected decline by 361 students is being used for the 2025-26 year. The District reached 61.02% Unduplicated Pupil Percentages ("UPP") in 2024-25 and is projecting the same for 2025-26. Since the District has more than 55% UPP, it now qualifies for concentration funds, in addition to the base and supplemental funding.

Unaudited Actuals

STUDENT POPULATION SUMMARY	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Actuals	Proposed
Unduplicated Pupil Population				
Enrollment	23,563	23,145	22,667	22,306
COE Enrollment	51	48	69	69
Total Enrollment	23,614	23,193	22,736	22,375
Unduplicated Pupil Count	14,302	14,229	13,832	13,612
COE Unduplicated Pupil Count	29	30	42	42
Total Unduplicated Pupil Count	14,331	14,259	13,874	13,654
Unduplicated Pupil Percentages	60.69%	61.48%	61.02%	61.02%

Average Daily Attendance (ADA):

The Average Daily Attendance (ADA) is reported to the state three times per year: P1 Report, which covers the start of the school year through December 31; P2 Report, which covers the start of the school year through April 15; and Annual Report, which covers the entire school year. The Local Control Funding Formula (LCFF) is based on P2 attendance. The generated ADA is the primary funding for the District.

CURRENT YEAR ADA	2022-23	2023-24	2024-25	2025-26
Grades TK-3	6,936.01	6,945.35	6,826.79	6,726.29
Grades 4-6	5,324.41	5,368.62	5,171.78	5,095.32
Grades 7-8	1,752.76	1,700.51	1,727.21	1,701.66
Grades 9-12	7,894.20	7,788.15	7,653.12	7,533.76
Total	21,907.38	21,802.63	21,378.90	21,057.03

Funded ADA:

Historically, LCFF funding is based on the higher of the current or prior year's ADA. However, due to the COVID pandemic, school districts experienced dramatic declines in enrollment and ADA. As a result, the state passed a budget act which included a revised formula to fund the 2022-23 school year and onward to provide protection from excessive declines. For districts with declining attendance, the funding is based on the greater of:

- the current year's ADA (2024-25), or
- the prior year's ADA (2023-24), or
- the computed average ADA using the three most recent prior years' average ADA (2021-22, 2022-23 and 2023-24).

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

Unaudited Actuals

TOTAL FUNDED ADA	2022-23	2023-24	2024-25	2025-26
Grades TK-3	7,576.20	7,309.55	7,044.14	6,911.67
Grades 4-6	5,477.82	5,016.98	4,571.41	4,442.49
Grades 7-8	2,275.59	2,467.79	2,664.66	2,596.60
Grades 9-12	8,265.15	8,152.99	8,027.82	7,852.79
Total	23,594.76	22,947.31	22,308.03	21,803.55

PER STUDENT FUNDING	2024-25	SUPPLEMENTAL GRANTS	CONCENTRATION GRANTS
Grade TK	\$14,400	\$2,214	\$7,194
Grades K-3	\$11,068	\$2,214	\$7,194
Grades 4-6	\$10,177	\$2,035	\$6,615
Grades 7-8	\$10,478	\$2,096	\$6,811
Grades 9-12	\$12,460	\$2,492	\$8,099

Cost-of-Living Adjustment:

The Cost-of-Living Adjustment ("COLA") reflects the annual increase which will be applied to the prior year per-student funding rate. That calculation determines the per-pupil funding rate for the new fiscal year.

COLA	2022-23	2023-24	2024-25	2025-26
Statutory COLA	6.56%	8.22%	1.07%	2.30%
Augmentation (COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Total	13.26%	8.22%	1.07%	2.30%

Unaudited Budget Components: Revenue

The tables on page II-4 are the estimated actuals for the 2024-25 fiscal year and the projections for the 2025-26 fiscal year, both of which include unrestricted and restricted revenues.

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, in addition to potential interfund transfers.



Unaudited Actuals

UNRESTRICTED REVENUE	Unaudited Actuals 2024-25	Budget 2025-26
LCFF Revenue	\$299,102,930	\$301,607,952
Federal Revenue	\$9,598	\$ 9,598
State Revenue	\$9,083,596	\$9,146,576
Other Local Revenue	\$21,916,313	\$15,332,089
Interfund Transfers In	\$3,740,247	\$3,746,213
Contributions	\$(38,151,540)	\$(38,506,876)
Total	\$295,701,143	\$291,335,552

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, and After School Programs, to name but a few.

RESTRICTED REVENUE	Unaudited Actuals 2024-25	Budget 2025-26
Federal Revenue	\$21,780,880	\$14,341,496
State Revenue	\$66,894,228	\$81,083,369
Other Local Revenue	\$4,605,098	\$4,849,269
Contributions	\$38,151,540	\$38,506,876
Total	\$131,431,746	\$138,781,010

Unrestricted and restricted revenue for all the programs are listed below:

COMBINED REVENUE	Unaudited Actuals 2024-25	Budget 2025-26
LCFF Revenue	\$299,102,930	\$ 301,607,952
Federal Revenue	\$21,790,477	\$ 14,351,094
State Revenue	\$75,977,824	\$ 90,229,945
Other Local Revenue	\$26,521,412	\$20,181,358
Interfund Transfers In	\$ 3,740,247	\$ 3,746,213
Total	\$427,132,889	\$ 430,116,562

Unaudited Actuals

Budget Components: Expenditures

Expenditures from the restricted and unrestricted funds are allocated and spent in the following categories based on their specific uses:

Personnel Costs: Salaries and benefits are approximately 78% of the general fund expenditures.

Materials and Supplies: Materials and supplies include textbooks and curriculum materials, library books, reference materials, and supplies for the classrooms.

Operating Expenses and Services: These include professional services, rentals, leases, conferences, professional development, and operating costs such as insurance, gas, water, and other utilities.

Capital Outlay: This category includes large equipment purchases and capital projects.

Other Outgo: This may include payments to County offices, non-public school fees, debt payments for energy leases, retirement bonds, and building bonds, and indirect cost charges.

Interfund Transfers out: This category includes retirement and deferred maintenance contributions.

UNRESTRICTED EXPENDITURES	Unaudited Actuals 2024-25	Budget 2025-26
Certificated Salaries	\$127,148,770	\$126,281,307
Classified Salaries	\$43,689,717	\$39,381,211
Employee Benefits	\$65,187,801	\$63,956,658
Materials and Supplies	\$9,328,911	\$13,132,299
Operating Expenses and Services	\$26,686,198	\$25,899,032
Capital Outlay	\$2,682,290	\$507,328
Other Outgo	\$5,824,430	\$5,723,186
Direct Support/ Indirect Costs	\$(2,950,448)	\$(5,343,449)
Transfers Out/Other Uses	\$10,156,085	\$ 7,631,538
Total	\$287,753,754	\$277,169,110



Unaudited Actuals

RESTRICTED EXPENDITURES	Unaudited Actuals 2024-25	Budget 2025-26
Certificated Salaries	\$35,855,125	\$33,159,133
Classified Salaries	\$19,801,313	\$21,193,324
Employee Benefits	\$35,459,879	\$36,123,214
Materials and Supplies	\$11,224,549	\$9,885,414
Operating Expenses and Services	\$24,615,378	\$22,818,348
Capital Outlay	\$10,191,216	\$5,042,847
Other Outgo	\$830,319	\$1,267,042
Direct Support/Indirect Costs	\$2,241,285	\$4,519,322
Transfers Out/Other Uses	-	-
Total	\$140,219,063	\$134,008,644

Below is the combined expenditures representing both unrestricted and restricted expenses.

COMBINED EXPENDITURES	Unaudited Actuals 2024-25	Budget 2025-26
Certificated Salaries	\$163,003,895	\$159,440,440
Classified Salaries	\$63,491,030	\$60,574,535
Employee Benefits	\$100,647,680	\$100,079,872
Materials and Supplies	\$20,553,460	\$23,017,713
Operating Expenses and Services	\$51,301,576	\$48,717,380
Capital Outlay	\$12,873,507	\$5,550,175
Other Outgo	\$6,654,748	\$6,990,228
Direct Support/Indirect Costs	\$(709,162)	\$(824,127)
Interfund Transfers Out	\$10,156,085	\$7,631,538
Total	\$427,972,819	\$411,177,754



Unaudited Actuals

Budget Components: Fund Balances

Fund Balances are the difference between the revenue received and the expenditures incurred within a fiscal year. Over time, the accumulation of these balances creates one-time reserves which can be used in years when expenditures exceed revenues. Those reserves are a combination of unrestricted and restricted funds.

State law requires school districts with an Average Daily Attendance (ADA between 1,001 and 30,000) to maintain a minimum 3% reserve for economic uncertainties in their fund balance for the budget year and the following two fiscal years. Based on the District's current ADA, it must meet this 3% minimum to receive a positive budget certification.

In addition to the state requirement, the Government Finance Officers Association (GFOA) recommends that districts maintain reserves equal to at least two months of general fund operating expenditures, or approximately 17% of general fund expenditures and other financing uses. The District is currently meeting both the state and GFOA reserve benchmarks for the current and two subsequent fiscal years.

When the District adopted its 2024-25 budget last year, state law at the time limited school districts from holding more than 10% in assigned and unassigned ending general fund balances. To comply, the Board approved a resolution to commit funds to key District priorities. Although the 10% reserve cap has since been lifted for 2024-25, the District has continued to update these committed amounts to reflect current revenue and expense projections.

Looking ahead, Business Services is recommending that the District continue this practice of committing funds to important initiatives every year. This approach helps ensure that the District's reserves are aligned with long-term planning and student-focused goals.



Unaudited Actuals

COMBINED	Unaudited Actuals 2024-25	Budget 2025-26
Beginning Fund Balance	\$216,660,043	\$215,820,114
Net Inc/ (Dec)	\$(839,929)	\$18,938,808
Ending Fund Balance	\$215,820,114	\$234,758,922
Components of Fund Balance:		
Revolving Cash and Inventory	\$385,660	\$385,660
Restricted	\$56,722,602	\$61,494,968
Economic Uncertainties	\$12,839,185	\$12,335,333
Assigned	\$26,178,288	\$27,077,593
Committed	\$116,300,231	\$132,146,180
Unassigned	\$3,394,149	\$1,319,188

Budget Components: Projected Ending Balances

RESOURCE	DESCRIPTION	2024-25 Unaudited Totals	2025-26 Revised Budget
	Restricted Programs Balance	\$56,722,601.52	\$61,494,967.67
2600	Expanded Learning Opportunities Program	\$11,205,879.24	\$21,273,903.24
6019	Student Support & Professional Development Dist. Block Grant	-	\$6,699,840.00
6211	Literacy Coaches and Reading Specialists Grant	\$350,224.15	\$ 216,700.15
6266	Educator Effectiveness, FY 2021-22	\$1,727,765.57	\$1,727,765.57
6300	Lottery: Instructional Materials	\$678,405.31	\$574.31
6332	CA Community Schools Partnership Act - Implementation Grant	\$3,548,325.39	\$2,858,452.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	\$9,920,153.63	\$564,076.63
6770	Arts and Music in Schools (AMS)- Prop 28	\$5,526,534.10	\$9,040,565.10
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022	\$2,454,297.80	\$2,454,297.80
7311	Classified School Employee Professional Development Block Grant	\$163,221.46	\$162,176.46
7388	SB 117 COVID-19 LEA Response Funds	\$244,839.81	\$87,729.81
7399	LCFF Equity Multiplier	\$470,665.01	\$191,173.01
7412	A-G Access/Success Grant	\$157,572.65	-
7413	A-G Learning Loss Mitigation Grant	\$143,712.20	-
7435	Learning Recovery Emergency Block Grant	\$11,406,648.41	\$5,744,261.41
7810	Other Restricted State	\$278,758.96	\$146,543.96
8150	Ongoing & Major Maintenance Account RRMA	\$3,671,240.50	\$3,671,240.50
9010	Other Restricted Local	\$4,774,357.33	\$6,655,667.33

Unaudited Actuals

2024-25 End of Year Summary

The District's Unaudited Actuals show deficit spending of \$839,929, compared to the \$16.5 million deficit projected in the June 2025 Estimated Actuals. In June, the District anticipated receiving \$419 million in revenue and spending \$436 million, which would have resulted in a \$16.5 million shortfall. At year-end closing, however:

- **Revenues increased by \$7.3 million**, primarily due to the Expanded Learning Opportunities Program (ELOP), the Universal Preschool grants, Medicare revenue, and investment gains from the Orange County Education Investment Pool under GASB 31 fair market value adjustments, and
- **Expenses decreased by \$8.3 million**, largely due to restricted program funds not spent in 2024-25 that will carry over into 2025-26. These include ELOP, Educator Effectiveness, Kitchen Infrastructure, and facilities routine maintenance projects.

As a result of these changes, the **restricted** ending fund balance increased by \$15.68 million. These carryover funds will be budgeted for use in the 2025-26 fiscal year.

	Estimated Actuals 2024-25	Unaudited Actuals 2024-25	Variance
Unrestricted			
Revenue	\$329,267,244	\$333,852,684	\$4,585,440
Contributions to Restricted	\$(41,341,628)	\$(38,151,540)	\$3,190,088
Subtotal	\$287,925,616	\$295,701,143	\$7,775,527
Expenditures	\$282,994,016	\$287,753,755	\$4,759,739
Excess/Deficit	\$4,931,600	\$7,947,389	\$3,015,789
Restricted			
Revenue	\$90,550,479	\$93,280,206	\$2,729,727
Contributions from Unrestricted	\$41,341,628	\$38,151,540	\$(3,190,088)
Subtotal	\$131,892,107	\$131,431,746	\$(460,361)
Expenditures	\$153,350,145	\$140,219,063	\$(13,131,082)
Excess/Deficit	\$(21,458,038)	\$(8,787,371)	\$12,670,721
Combined Total			
Revenue	\$419,817,723	\$427,132,889	\$7,315,166
Expenditures	\$436,344,161	\$427,972,818	\$(8,371,343)
Excess/Deficit	\$(16,526,438)	\$(839,929)	\$15,686,509

Unaudited Actuals

The Business Services Division will continue to review, monitor and revise the budget in accordance with the District's Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The First Interim report will be presented to the Board in December which will include updated revenue and expenditure projections. The annual audit report for the 2024-25 year will be presented by January 2026.



GENERAL FUND

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	55.38%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$4,223,866.38
	Adjusted Appropriations Limit	\$222,540,937.38
	Appropriations Subject to Limit	\$222,540,937.38
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.80%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2025

Printed Name: Ana Page

Title: Board Clerk

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Rachel H. Monarrez, PhD

Title: Superintendent

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

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E-mail Address

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	299,102,930.00	0.00	299,102,930.00	301,607,952.00	0.00	301,607,952.00	0.8%
2) Federal Revenue		8100-8299	9,597.58	21,780,879.62	21,790,477.20	9,598.00	14,341,496.00	14,351,094.00	-34.1%
3) Other State Revenue		8300-8599	9,083,595.97	66,894,227.73	75,977,823.70	9,146,576.00	81,083,369.00	90,229,945.00	18.8%
4) Other Local Revenue		8600-8799	21,916,313.30	4,605,098.29	26,521,411.59	15,332,089.00	4,849,269.00	20,181,358.00	-23.9%
5) TOTAL, REVENUES			330,112,436.85	93,280,205.64	423,392,642.49	326,096,215.00	100,274,134.00	426,370,349.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	127,148,769.82	35,855,124.87	163,003,894.69	126,281,307.00	33,159,133.00	159,440,440.00	-2.2%
2) Classified Salaries		2000-2999	43,689,716.60	19,801,312.94	63,491,029.54	39,381,211.00	21,193,324.00	60,574,535.00	-4.6%
3) Employee Benefits		3000-3999	65,187,801.38	35,459,878.79	100,647,680.17	63,956,658.00	36,123,214.00	100,079,872.00	-0.6%
4) Books and Supplies		4000-4999	9,328,911.42	11,224,548.88	20,553,460.30	13,132,299.00	9,885,414.00	23,017,713.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	26,686,198.10	24,615,377.66	51,301,575.76	25,899,032.00	22,818,348.00	48,717,380.00	-5.0%
6) Capital Outlay		6000-6999	2,682,290.49	10,191,216.30	12,873,506.79	507,328.00	5,042,847.00	5,550,175.00	-56.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,824,429.52	830,318.52	6,654,748.04	5,723,186.00	1,267,042.00	6,990,228.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,950,447.78)	2,241,285.47	(709,162.31)	(5,343,449.00)	4,519,322.00	(824,127.00)	16.2%
9) TOTAL, EXPENDITURES			277,597,669.55	140,219,063.43	417,816,732.98	269,537,572.00	134,008,644.00	403,546,216.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			52,514,767.30	(46,938,857.79)	5,575,909.51	56,558,643.00	(33,734,510.00)	22,824,133.00	309.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,740,246.91	0.00	3,740,246.91	3,746,213.00	0.00	3,746,213.00	0.2%
b) Transfers Out		7600-7629	10,156,085.34	0.00	10,156,085.34	7,631,538.00	0.00	7,631,538.00	-24.9%
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	(38,151,540.37)	38,151,540.37	0.00	(38,506,876.00)	38,506,876.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,567,378.80)	38,151,540.37	(6,415,838.43)	(42,392,201.00)	38,506,876.00	(3,885,325.00)	-39.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			7,947,388.50	(8,787,317.42)	(839,928.92)	14,166,442.00	4,772,366.00	18,938,808.00	-2,354.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	151,150,124.35	65,509,918.94	216,660,043.29	159,097,512.85	56,722,601.52	215,820,114.37	-0.4%
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)			151,150,124.35	65,509,918.94	216,660,043.29	159,097,512.85	56,722,601.52	215,820,114.37	-0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,150,124.35	65,509,918.94	216,660,043.29	159,097,512.85	56,722,601.52	215,820,114.37	-0.4%
2) Ending Balance, June 30 (E + F1e)			159,097,512.85	56,722,601.52	215,820,114.37	173,263,954.85	61,494,967.52	234,758,922.37	8.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Stores		9712	150,660.15	0.00	150,660.15	150,660.00	0.00	150,660.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	56,722,601.52	56,722,601.52	0.00	61,494,967.87	61,494,967.87	8.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	116,300,231.00	0.00	116,300,231.00	132,146,180.00	0.00	132,146,180.00	13.6%
Fiscal Emergencies	0000	9760	27,744,154.00		27,744,154.00			0.00	
Negotiations Commitment	0000	9760	13,432,065.00		13,432,065.00			0.00	
Textbook Adoption	0000	9760	21,643,760.00		21,643,760.00			0.00	
Pension Obligations	0000	9760	14,780,000.00		14,780,000.00			0.00	
Replacement & Updating Tech	0000	9760	12,179,893.00		12,179,893.00			0.00	
Enrollment Decline (500 students)	0000	9760	13,038,222.00		13,038,222.00			0.00	
Vacation Liability	0000	9760	5,050,033.00		5,050,033.00			0.00	
Loss of Attendance (ADA)	0000	9760	4,157,546.00		4,157,546.00			0.00	
Vehicle Replacements	0000	9760	1,772,322.00		1,772,322.00			0.00	
Deferred Maintenance Facility Projects	0000	9760	2,502,236.00		2,502,236.00			0.00	
Fiscal Emergencies	0000	9760			0.00	28,875,388.00		28,875,388.00	
Districtwide Emergency Alert System	0000	9760			0.00	5,500,000.00		5,500,000.00	
Negotiations Commitment	0000	9760			0.00	3,845,000.00		3,845,000.00	
Textbook Adoption	0000	9760			0.00	18,120,000.00		18,120,000.00	
Pension Obligations	0000	9760			0.00	9,430,000.00		9,430,000.00	
Replacement & Updating Technology	0000	9760			0.00	12,179,893.00		12,179,893.00	
Enrollment Decline (500 students)	0000	9760			0.00	7,964,768.00		7,964,768.00	
Vacation Liability	0000	9760			0.00	5,150,033.00		5,150,033.00	
Loss of Attendance (ADA)	0000	9760			0.00	16,396,683.00		16,396,683.00	
Vehicle Replacements	0000	9760			0.00	4,672,322.00		4,672,322.00	
Deferred Maintenance Facility Projects	0000	9760			0.00	20,012,093.00		20,012,093.00	

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)	
d) Assigned									
Other Assignments		9780	26,178,288.00	0.00	26,178,288.00	27,077,593.00	0.00	27,077,593.00	3.4%
Attract & Retain Program	0000	9780	2,629,084.00		2,629,084.00			0.00	
Site Carry over-Donations	0000	9780	889,998.00		889,998.00			0.00	
LCFF Carry over	0000	9780	4,142,006.00		4,142,006.00			0.00	
Personnel Vacancies	0000	9780	18,517,200.00		18,517,200.00			0.00	
Attract & Retain Program	0000	9780			0.00	2,339,197.00		2,339,197.00	
Site Carry over-Donations	0000	9780			0.00	737,033.00		737,033.00	
LCFF Carry over	0000	9780			0.00	5,484,163.00		5,484,163.00	
Personnel Vacancies	0000	9780			0.00	18,517,200.00		18,517,200.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,839,185.00	0.00	12,839,185.00	12,335,333.00	0.00	12,335,333.00	-3.9%
Unassigned/Unappropriated Amount		9790	3,394,148.70	0.00	3,394,148.70	1,319,188.85	(.35)	1,319,188.50	-81.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	148,659,079.41	48,509,599.69	197,168,679.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	2,153,816.24	0.00	2,153,816.24				
b) in Banks		9120	25,000.00	0.00	25,000.00				
c) in Revolving Cash Account		9130	235,000.00	0.00	235,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	23,548,901.04	10,643,881.26	34,192,782.30				
4) Due from Grantor Government		9290	0.00	6,688,615.06	6,688,615.06				
5) Due from Other Funds		9310	1,606,221.90	29,844.98	1,636,066.88				
6) Stores		9320	150,660.15	0.00	150,660.15				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	567,896.95	0.00	567,896.95				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			176,946,575.69	65,871,940.99	242,818,516.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									

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)	
1) Accounts Payable		9500	15,623,979.56	8,400,873.95	24,024,853.51				
2) Due to Grantor Governments		9590	0.00	7,261.61	7,261.61				
3) Due to Other Funds		9610	2,225,083.28	187,279.06	2,412,362.34				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	553,924.85	553,924.85				
6) TOTAL, LIABILITIES			17,849,062.84	9,149,339.47	26,998,402.31				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - ((6 + J2)			159,097,512.85	56,722,601.52	215,820,114.37				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	86,168,174.00	0.00	86,168,174.00	88,860,249.00	0.00	88,860,249.00	3.1%
Education Protection Account State Aid - Current Year		8012	4,461,606.00	0.00	4,461,606.00	4,360,710.00	0.00	4,360,710.00	-2.3%
State Aid - Prior Years		8019	(530,783.00)	0.00	(530,783.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	710,525.44	0.00	710,525.44	710,525.00	0.00	710,525.00	0.0%
Timber Yield Tax		8022	.26	0.00	.26	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	184,225,078.76	0.00	184,225,078.76	184,225,078.00	0.00	184,225,078.00	0.0%
Unsecured Roll Taxes		8042	5,988,442.20	0.00	5,988,442.20	5,988,442.00	0.00	5,988,442.00	0.0%
Prior Years' Taxes		8043	2,849,787.85	0.00	2,849,787.85	2,849,788.00	0.00	2,849,788.00	0.0%
Supplemental Taxes		8044	4,656,694.71	0.00	4,656,694.71	4,656,694.00	0.00	4,656,694.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,894,992.00	0.00	7,894,992.00	7,894,992.00	0.00	7,894,992.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,254,452.78	0.00	22,254,452.78	22,254,455.00	0.00	22,254,455.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

30 66621 0000000
Form 01
F8APH1PDDT(2024-25)

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)	
Subtotal, LCFF Sources			318,678,971.00	0.00	318,678,971.00	321,800,933.00	0.00	321,800,933.00	1.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00			0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,576,041.00)	0.00	(19,576,041.00)	(20,192,981.00)	0.00	(20,192,981.00)	3.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			299,102,930.00	0.00	299,102,930.00	301,607,952.00	0.00	301,607,952.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,000,508.81	6,000,508.81	0.00	6,009,541.00	6,009,541.00	0.2%
Special Education Discretionary Grants		8182	0.00	509,756.80	509,756.80	0.00	514,757.00	514,757.00	1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	9,597.58	0.00	9,597.58	9,598.00	0.00	9,598.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,114,881.16	6,114,881.16		5,830,799.00	5,830,799.00	-4.6%
Title I, Part D, Local Delinquent Programs	3025	8290		854,642.93	854,642.93		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		105,486.06	105,486.06		81,835.00	81,835.00	-22.4%
Title III, Immigrant Student Program	4201	8290		618,583.64	618,583.64		486,678.00	486,678.00	-21.3%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290							
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		297,290.84	297,290.84		376,632.00	376,632.00	26.7%
Career and Technical Education	3500-3599	8290		237,085.00	237,085.00		229,915.00	229,915.00	-3.0%
All Other Federal Revenue	All Other	8290	0.00	7,042,644.38	7,042,644.38	0.00	18,311.00	18,311.00	-99.7%
TOTAL, FEDERAL REVENUE			9,597.58	21,780,879.62	21,790,477.20	9,598.00	14,341,496.00	14,351,094.00	-34.1%
OTHER STATE REVENUE									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		21,782,770.00	21,782,770.00		21,929,306.00	21,929,306.00	0.7%
Prior Years	6500	8319		39,231.02	39,231.02		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,108,818.00	0.00	1,108,818.00	1,115,896.00	0.00	1,115,896.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	4,168,719.77	1,859,066.91	6,027,786.68	4,158,261.00	1,785,222.00	5,943,483.00	-1.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2500	8590		13,719,549.00	13,719,549.00		20,058,555.00	20,058,555.00	46.2%
After School Education and Safety (ASES)	6010	8590		2,002,917.23	2,002,917.23		1,927,774.00	1,927,774.00	-3.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,182,080.02	1,182,080.02		945,245.00	945,245.00	-20.0%
Arts and Music in Schools (Prop 28)	6770	8590		3,514,036.00	3,514,036.00		3,514,031.00	3,514,031.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		16,778.00	16,778.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,806,058.20	22,777,799.55	26,583,857.75	3,872,419.00	30,923,236.00	34,795,655.00	30.9%
TOTAL, OTHER STATE REVENUE			9,083,595.97	66,894,227.73	75,977,823.70	9,146,576.00	81,083,369.00	90,229,945.00	18.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00		0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00		2,165,059.00	2,165,059.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00		0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	16,351.85	0.00	16,351.85	20,000.00	0.00	20,000.00	22.3%
Sale of Publications		8632	0.00	0.00	0.00		0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00		0.00	0.00	0.0%
Leases and Rentals		8650	536,812.05	0.00	536,812.05	432,478.00	0.00	432,478.00	-19.4%
Interest		8660	9,001,028.96	0.00	9,001,028.96	8,838,288.00	0.00	8,838,288.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,808,788.24	0.00	2,808,788.24	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	68,927.17	0.00	68,927.17	203,800.00	0.00	203,800.00	195.7%
Interagency Services		8677	1,268,003.98	592,911.58	1,860,915.56	663,500.00	71,391.00	734,891.00	-60.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00		0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Local Revenue		8699	8,132,260.34	4,012,186.71	12,144,447.05	5,029,023.00	2,612,819.00	7,641,842.00	-37.1%
Tuition		8710	84,140.71	0.00	84,140.71	145,000.00	0.00	145,000.00	72.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00		0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
From Districts or Charter Schools	6360	8791			0.00	0.00	0.00		0.00	0.0%
From County Offices	6360	8792			0.00	0.00	0.00		0.00	0.0%
From JPAs	6360	8793			0.00	0.00	0.00		0.00	0.0%
Other Transfers of Apportionments										
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,916,313.30	4,605,098.29	26,521,411.59	15,332,089.00	4,849,269.00	20,181,358.00	20,181,358.00	-23.9%
TOTAL, REVENUES			330,112,436.85	93,280,205.64	423,392,642.49	326,096,215.00	100,274,134.00	426,370,349.00	426,370,349.00	0.7%
CERTIFICATED SALARIES										
Certificated Teachers' Salaries		1100	102,198,735.76	24,635,927.44	126,834,663.20	98,715,300.00	21,984,548.00	120,699,848.00	120,699,848.00	-4.8%
Certificated Pupil Support Salaries		1200	11,272,310.16	6,589,830.00	17,862,140.16	11,174,438.00	7,097,266.00	18,271,704.00	18,271,704.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	13,077,662.37	801,756.69	13,879,419.06	12,926,903.00	694,691.00	13,621,594.00	13,621,594.00	-1.9%
Other Certificated Salaries		1900	600,061.53	3,827,610.74	4,427,672.27	3,464,666.00	3,362,628.00	6,847,294.00	6,847,294.00	54.6%
TOTAL, CERTIFICATED SALARIES			127,148,769.82	35,855,124.87	163,003,894.69	126,281,307.00	33,159,133.00	159,440,440.00	159,440,440.00	-2.2%
CLASSIFIED SALARIES										
Classified Instructional Salaries		2100	2,420,175.25	11,479,366.18	13,899,531.43	1,071,693.00	10,701,031.00	11,772,724.00	11,772,724.00	-15.3%
Classified Support Salaries		2200	19,743,594.96	5,362,426.50	25,106,021.46	17,644,194.00	7,423,172.00	25,067,366.00	25,067,366.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	5,435,277.66	737,860.84	6,173,138.50	5,385,817.00	789,873.00	6,175,690.00	6,175,690.00	0.0%
Clerical, Technical and Office Salaries		2400	15,459,481.19	2,141,297.69	17,600,778.88	14,609,660.00	2,227,694.00	16,837,344.00	16,837,344.00	-4.3%
Other Classified Salaries		2900	631,187.54	80,371.73	711,559.27	669,847.00	51,564.00	721,411.00	721,411.00	1.4%
TOTAL, CLASSIFIED SALARIES			43,689,716.60	19,801,312.94	63,491,029.54	39,381,211.00	21,193,324.00	60,574,535.00	60,574,535.00	-4.6%
EMPLOYEE BENEFITS										
STRS		3101-3102	23,147,634.77	19,680,890.84	42,828,525.61	23,873,756.00	20,046,341.00	43,920,097.00	43,920,097.00	2.5%
PERS		3201-3202	10,831,429.03	5,120,732.24	15,952,161.27	10,333,016.00	5,590,245.00	15,923,261.00	15,923,261.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	4,924,171.73	1,955,140.08	6,879,311.81	4,910,240.00	2,098,310.00	7,008,550.00	7,008,550.00	1.9%
Health and Welfare Benefits		3401-3402	18,519,984.27	6,893,876.62	25,413,860.89	19,425,469.00	6,641,178.00	26,066,647.00	26,066,647.00	2.6%
Unemployment Insurance		3501-3502	82,786.46	28,531.63	111,318.09	83,061.00	27,221.00	110,282.00	110,282.00	-0.9%
Workers' Compensation		3601-3602	2,928,580.64	922,980.48	3,851,561.12	2,939,206.00	935,619.00	3,874,825.00	3,874,825.00	0.6%
OPEB, Allocated		3701-3702	2,710,306.77	857,726.90	3,568,033.67	2,391,910.00	794,300.00	3,176,210.00	3,176,210.00	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,042,907.71	0.00	2,042,907.71	0.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			65,187,801.38	35,459,878.79	100,647,680.17	63,956,658.00	36,123,214.00	100,079,872.00	100,079,872.00	-0.6%

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)	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		237.07	2,838,210.19	2,838,447.26	4,182,780.00	3,537,220.00	7,720,000.00	172.0%
Books and Other Reference Materials	4200		18,745.70	92,381.64	111,127.34	33,563.00	13,000.00	46,563.00	-58.1%
Materials and Supplies	4300		8,224,208.07	5,179,684.74	13,403,892.81	8,056,861.00	4,889,238.00	12,946,099.00	-3.4%
Noncapitalized Equipment	4400		1,085,720.58	3,114,272.31	4,199,992.89	859,095.00	1,445,956.00	2,305,051.00	-45.1%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,328,911.42	11,224,548.88	20,553,460.30	13,132,299.00	9,885,414.00	23,017,713.00	12.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		1,641,897.95	18,171,917.27	19,813,815.22	2,277,033.00	16,179,773.00	18,456,806.00	-6.8%
Travel and Conferences	5200		316,901.55	660,846.74	977,748.29	318,346.00	346,871.00	665,217.00	-32.0%
Dues and Memberships	5300		98,789.92	11,630.68	110,420.60	118,715.00	1,660.00	120,375.00	9.0%
Insurance	5400 - 5450		2,745,358.98	0.00	2,745,358.98	3,896,705.00	0.00	3,896,705.00	41.9%
Operations and Housekeeping Services	5500		7,011,184.25	0.00	7,011,184.25	7,486,835.00	0.00	7,486,835.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,372,111.07	1,726,216.98	3,098,328.05	1,677,086.00	1,892,952.00	3,570,038.00	15.2%
Transfers of Direct Costs	5710		(254,262.69)	254,262.69	0.00	(259,042.00)	259,042.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(1,181,647.33)	87,594.05	(1,094,063.28)	(1,069,779.00)	194,566.00	(875,213.00)	-20.0%
Professional/Consulting Services and Operating Expenditures	5800		13,820,316.29	3,665,855.65	17,486,171.94	10,231,474.00	3,911,134.00	14,142,608.00	-19.1%
Communications	5900		1,115,548.11	37,053.60	1,152,601.71	1,221,659.00	32,350.00	1,254,009.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,686,198.10	24,615,377.66	51,301,575.76	25,899,032.00	22,818,348.00	48,717,380.00	-5.0%
CAPITAL OUTLAY									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	154,105.71	154,105.71	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings	6200		250,730.92	9,080,700.64	9,331,431.56	100,000.00	4,992,847.00	5,092,847.00	-45.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		2,431,559.57	956,409.95	3,387,969.52	407,328.00	50,000.00	457,328.00	-86.5%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,682,290.49	10,191,216.30	12,873,506.79	507,328.00	5,042,847.00	5,550,175.00	-56.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
Attendance Agreements				7110	0.00	0.00	0.00	0.00	0.00	0.0%	
State Special Schools				7130	0.00	0.00	0.00	0.00	0.00	0.0%	
Tuition, Excess Costs, and/or Deficit Payments											
Payments to Districts or Charter Schools				7141	0.00	311,944.00	311,944.00	0.00	600,000.00	92.3%	
Payments to County Offices				7142	1,065,777.04	518,374.52	1,584,151.56	921,329.00	667,042.00	0.3%	
Payments to JPAs				7143	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	0.0%	
To County Offices				7212	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	0.0%	
Special Education SELPA Transfers of Apportionments											
To Districts or Charter Schools			6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices			6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs			6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments											
To Districts or Charter Schools			6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices			6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs			6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments			All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers				7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others				7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service											
Debt Service - Interest				7438	1,496,342.73	0.00	1,496,342.73	1,412,066.00	0.00	1,412,066.00	-5.6%
Other Debt Service - Principal				7439	3,262,309.75	0.00	3,262,309.75	3,389,791.00	0.00	3,389,791.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)					5,824,429.52	830,318.52	6,654,748.04	5,723,186.00	1,267,042.00	6,990,228.00	5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS											
Transfers of Indirect Costs				7310	(2,241,285.47)	2,241,285.47	0.00	(4,519,322.00)	4,519,322.00	0.00	0.0%
Transfers of Indirect Costs - Interfund				7350	(709,162.31)	0.00	(709,162.31)	(824,127.00)	0.00	(824,127.00)	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					(2,950,447.78)	2,241,285.47	(709,162.31)	(5,343,449.00)	4,519,322.00	(824,127.00)	16.2%
TOTAL, EXPENDITURES					277,597,669.55	140,219,063.43	417,816,732.98	269,537,572.00	134,008,644.00	403,546,216.00	-3.4%
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund				8912	3,733,223.94	0.00	3,733,223.94	3,746,213.00	0.00	3,746,213.00	0.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

30 86621 0000000
Form 01
F8APH1PDDT(2024-25)

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)	
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	7,022.97	0.00	7,022.97	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,740,246.91	0.00	3,740,246.91	3,746,213.00	0.00	3,746,213.00	0.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,656,085.34	0.00	3,656,085.34	3,231,538.00	0.00	3,231,538.00	-11.6%
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	6,500,000.00	0.00	6,500,000.00	4,400,000.00	0.00	4,400,000.00	-32.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,156,085.34	0.00	10,156,085.34	7,631,538.00	0.00	7,631,538.00	-24.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,151,540.37)	38,151,540.37	0.00	(38,506,876.00)	38,506,876.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(38,151,540.37)	38,151,540.37	0.00	(38,506,876.00)	38,506,876.00	0.00	0.0%

Description (a-b+c-d+e)	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)	
			(44,567,378.80)	38,151,540.37	(6,415,838.43)	(42,392,201.00)	38,506,876.00	(3,885,325.00)	-39.4%
TOTAL, OTHER FINANCING SOURCES/USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		299,102,930.00	0.00	299,102,930.00	301,607,952.00	0.00	301,607,952.00	0.8%
2) Federal Revenue	8100-8299		9,597.58	21,780,879.62	21,790,477.20	9,598.00	14,341,496.00	14,351,094.00	-34.1%
3) Other State Revenue	8300-8599		9,083,595.97	66,894,227.73	75,977,823.70	9,146,576.00	81,083,369.00	90,229,945.00	18.8%
4) Other Local Revenue	8600-8799		21,916,313.30	4,605,098.29	26,521,411.59	15,332,089.00	4,849,269.00	20,181,358.00	-23.9%
5) TOTAL, REVENUES			330,112,436.85	93,280,205.64	423,392,642.49	326,096,215.00	100,274,134.00	426,370,349.00	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		148,819,762.92	87,917,656.97	236,737,419.89	143,388,156.00	79,672,707.00	223,060,863.00	-5.8%
2) Instruction - Related Services	2000-2999		45,060,132.89	12,240,747.24	57,300,880.13	46,212,503.00	13,514,661.00	59,727,164.00	4.2%
3) Pupil Services	3000-3999		32,444,286.52	16,391,883.00	48,836,169.52	30,417,648.00	18,413,492.00	48,831,140.00	0.0%
4) Ancillary Services	4000-4999		1,346,697.75	65,956.00	1,412,653.75	2,881,935.00	69,355.00	2,951,290.00	108.9%
5) Community Services	5000-5999		447,150.41	0.00	447,150.41	393,616.00	0.00	393,616.00	-12.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,993,524.01	2,740,277.39	19,733,801.40	14,660,541.00	4,605,610.00	19,266,151.00	-2.4%
8) Plant Services	8000-8999		26,661,685.53	20,032,224.31	46,693,909.84	25,859,987.00	16,465,777.00	42,325,764.00	-9.4%
9) Other Outgo	Except 7600-7699		5,824,429.52	830,318.52	6,654,748.04	5,723,186.00	1,267,042.00	6,990,228.00	5.0%
10) TOTAL, EXPENDITURES			277,597,669.55	140,219,063.43	417,816,732.98	269,537,572.00	134,008,644.00	403,546,216.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A8 - B10)									
			52,514,767.30	(46,938,857.79)	5,575,909.51	56,558,643.00	(33,734,510.00)	22,824,133.00	309.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,740,246.91	0.00	3,740,246.91	3,746,213.00	0.00	3,746,213.00	0.2%
b) Transfers Out	7600-7629		10,156,085.34	0.00	10,156,085.34	7,631,538.00	0.00	7,631,538.00	-24.9%
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		(38,151,540.37)	38,151,540.37	0.00	(38,506,876.00)	38,506,876.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,567,378.80)	38,151,540.37	(6,415,838.43)	(42,392,201.00)	38,506,876.00	(3,885,325.00)	-39.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			7,947,388.50	(8,787,317.42)	(839,928.92)	14,166,442.00	4,772,366.00	18,938,808.00	-2,354.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		151,150,124.35	65,509,918.94	216,660,043.29	159,097,512.85	56,722,601.52	215,820,114.37	-0.4%

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)			151,150,124.35	65,509,918.94	216,660,043.29	159,097,512.85	56,722,601.52	215,820,114.37	-0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,150,124.35	65,509,918.94	216,660,043.29	159,097,512.85	56,722,601.52	215,820,114.37	-0.4%
2) Ending Balance, June 30 (E + F1e)			159,097,512.85	56,722,601.52	215,820,114.37	173,263,954.85	61,494,967.87	234,758,922.37	8.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Stores		9712	150,660.15	0.00	150,660.15	150,660.00	0.00	150,660.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	56,722,601.52	56,722,601.52	0.00	61,494,967.87	61,494,967.87	8.4%
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	116,300,231.00	0.00	116,300,231.00	132,146,180.00	0.00	132,146,180.00	13.6%
Fiscal Emergencies	0000	9760	27,744,154.00		27,744,154.00			0.00	
Negotiations Commitment	0000	9760	13,432,065.00		13,432,065.00			0.00	
Textbook Adoption	0000	9760	21,643,760.00		21,643,760.00			0.00	
Pension Obligations	0000	9760	14,780,000.00		14,780,000.00			0.00	
Replacement & Updating Tech	0000	9760	12,179,893.00		12,179,893.00			0.00	
Enrollment Decline (500 students)	0000	9760	13,038,222.00		13,038,222.00			0.00	
Vacation Liability	0000	9760	5,050,033.00		5,050,033.00			0.00	
Loss of Attendance (ADA)	0000	9760	4,157,546.00		4,157,546.00			0.00	
Vehicle Replacements	0000	9760	1,772,322.00		1,772,322.00			0.00	
Deferred Maintenance Facility Projects	0000	9760	2,502,236.00		2,502,236.00			0.00	
Fiscal Emergencies	0000	9760		0.00	0.00	28,875,388.00		28,875,388.00	
Districtwide Emergency Alert System	0000	9760		0.00	0.00	5,500,000.00		5,500,000.00	
Negotiations Commitment	0000	9760		0.00	0.00	3,845,000.00		3,845,000.00	
Textbook Adoption	0000	9760		0.00	0.00	18,120,000.00		18,120,000.00	
Pension Obligations	0000	9760		0.00	0.00	9,430,000.00		9,430,000.00	
Replacement & Updating Technology	0000	9760		0.00	0.00	12,179,893.00		12,179,893.00	
Enrollment Decline (500 students)	0000	9760		0.00	0.00	7,964,768.00		7,964,768.00	
Vacation Liability	0000	9760		0.00	0.00	5,150,033.00		5,150,033.00	
Loss of Attendance (ADA)	0000	9760		0.00	0.00	16,396,683.00		16,396,683.00	
Vehicle Replacements	0000	9760		0.00	0.00	4,672,322.00		4,672,322.00	

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)	
d) Assigned	0000	9760			0.00	20,012,093.00		20,012,093.00	
Deferred Maintenance Facility Projects									
Other Assignments (by Resource/Object)									
Attract & Retain Program	0000	9780	26,178,288.00	0.00	26,178,288.00	27,077,593.00	0.00	27,077,593.00	3.4%
Site Carry over-Donations	0000	9780	2,629,084.00		2,629,084.00			0.00	
LCFF Carry over	0000	9780	889,998.00		889,998.00			0.00	
Personnel Vacancies	0000	9780	4,142,006.00		4,142,006.00			0.00	
Attract & Retain Program	0000	9780	18,517,200.00		18,517,200.00	2,339,197.00		2,339,197.00	
Site Carry over-Donations	0000	9780			0.00	737,033.00		737,033.00	
LCFF Carry over	0000	9780			0.00	5,484,163.00		5,484,163.00	
Personnel Vacancies	0000	9780			0.00	18,517,200.00		18,517,200.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,839,185.00	0.00	12,839,185.00	12,335,333.00	0.00	12,335,333.00	-3.9%
Unassigned/Unappropriated Amount		9790	3,394,148.70	0.00	3,394,148.70	1,319,188.85	(.35)	1,319,188.50	-61.1%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

30 66621 0000000
Form 01
F8APH1PDDT(2024-25)

Orange Unified
Orange County

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	11,205,879.24	21,273,903.24
6019		0.00	6,699,840.00
6211	Literacy Coaches and Reading Specialists Grant Program	350,224.15	216,700.15
6266	Educator Effectiveness, FY 2021-22	1,727,765.57	1,727,765.57
6300	Lottery : Instructional Materials	678,405.31	574.31
6332	CA Community Schools Partnership Act - Implementation Grant	3,548,325.39	2,858,452.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,920,153.63	564,076.63
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,526,534.10	9,040,565.10
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,454,297.80	2,454,297.80
7311	Classified School Employee Professional Development Block Grant	163,221.46	162,176.46
7388	SB 117 COVID-19 LEA Response Funds	244,839.81	87,729.81
7399	LCFF Equity Multiplier	470,665.01	191,173.01
7412	A-G Access/Success Grant	157,572.65	0.00
7413	A-G Learning Loss Mitigation Grant	143,712.20	.20
7435	Learning Recovery Emergency Block Grant	11,406,648.41	5,744,261.41
7810	Other Restricted State	278,758.96	146,543.96
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,671,240.50	3,671,240.50
9010	Other Restricted Local	4,774,357.33	6,655,667.33
Total, Restricted Balance		56,722,601.52	61,494,967.87

III-018

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,406.63	21,388.06	22,240.36	21,084.76	21,084.76	21,735.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,406.63	21,388.06	22,240.36	21,084.76	21,084.76	21,735.88
5. District Funded County Program ADA						
a. County Community Schools	58.75	58.75	58.75	58.75	58.75	58.75
b. Special Education-Special Day Class	8.09	8.09	8.09	8.09	8.09	8.09
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.83	.83	.83	.83	.83	.83
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	67.67	67.67	67.67	67.67	67.67	67.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,474.30	21,455.73	22,308.03	21,152.43	21,152.43	21,803.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,094.66	1,092.54	1,092.54	1,094.42	1,094.42	1,094.42
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,094.66	1,092.54	1,092.54	1,094.42	1,094.42	1,094.42
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,094.66	1,092.54	1,092.54	1,094.42	1,094.42	1,094.42

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,082,424.00		19,082,424.00			19,082,424.00
Work in Progress	139,533,194.00		139,533,194.00			139,533,194.00
Total capital assets not being depreciated	158,615,618.00	0.00	158,615,618.00	0.00	0.00	158,615,618.00
Capital assets being depreciated:						
Land Improvements	31,213,845.00	(272,380.00)	30,941,465.00			30,941,465.00
Buildings	412,226,021.00	272,380.00	412,498,401.00			412,498,401.00
Equipment	30,511,129.00	(4,125,701.00)	26,385,428.00			26,385,428.00
Total capital assets being depreciated	473,950,995.00	(4,125,701.00)	469,825,294.00	0.00	0.00	469,825,294.00
Accumulated Depreciation for:						
Land Improvements	(11,926,778.00)	(1,072,787.00)	(12,999,565.00)			(12,999,565.00)
Buildings	(95,178,394.00)	(7,221,342.00)	(102,399,736.00)			(102,399,736.00)
Equipment	(15,423,934.00)	(1,733,268.00)	(17,157,202.00)			(17,157,202.00)
Total accumulated depreciation	(122,529,106.00)	(10,027,397.00)	(132,556,503.00)	0.00	0.00	(132,556,503.00)
Total capital assets being depreciated, net excluding lease and subscription assets	351,421,889.00	(14,153,098.00)	337,268,791.00	0.00	0.00	337,268,791.00
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		1,254,953.00	1,254,953.00			1,254,953.00
Accumulated amortization for subscription assets		(580,608.00)	(580,608.00)			(580,608.00)
Total subscription assets, net	0.00	674,345.00	674,345.00	0.00	0.00	674,345.00
Governmental activity capital assets, net	510,037,507.00	(13,478,753.00)	496,558,754.00	0.00	0.00	496,558,754.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Orange Unified
Orange County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	COMP SUPP&IMPR	ESSER III	ESSER III	ESSER III - Summer Grant Program	LOC. ASST.	LOC. ASST. (Private)
FEDERAL CATALOG NUMBER	84.010	84.01	84.425	84.425	84.425	84.027A	84.027A
RESOURCE CODE	3010	3182	3213	3214	3225	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	287,934.06	13,381.98	0.00	0.00	670,256.07	0.00	23,691.88
2. a. Current Year Award	5,828,873.00	0.00	5,871,077.34	437,753.00	25,454.34	5,975,406.66	34,134.34
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,828,873.00	0.00	5,871,077.34	437,753.00	25,454.34	5,975,406.66	34,134.34
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	6,116,807.06	13,381.98	5,871,077.34	437,753.00	695,710.41	5,975,406.66	57,826.22
REVENUES							
5. Unearned Revenue Deferred from Prior Year	287,934.06	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	4,914,417.00	13,381.98	5,871,077.34	437,753.00	695,710.41	5,975,406.66	25,102.15
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,202,351.06	13,381.98	5,871,077.34	437,753.00	695,710.41	5,975,406.66	25,102.15
EXPENDITURES							
9. Donor-Authorized Expenditures	6,114,881.16	13,381.98	5,871,077.34	437,753.00	695,710.41	5,975,406.66	25,102.15
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,114,881.16	13,381.98	5,871,077.34	437,753.00	695,710.41	5,975,406.66	25,102.15
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(912,530.10)	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,925.90		0.00	0.00	0.00	0.00	32,724.07
15. If Carryover is allowed, enter line 14 amount here	1,925.90						32,724.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,202,351.06	13,381.98	5,871,077.34	437,753.00	695,710.41	5,975,406.66	25,102.15

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

Orange Unified
Orange County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME							Title II Part A
FEDERAL CATALOG NUMBER	84.173A	84.027A	84.173A	84.181	84.027A	84.048	84.367
RESOURCE CODE	3315	3327	3345	3385	3395	3550	4035
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	2,249.00	0.00	0.00	0.00	0.00	549,665.73
2. a. Current Year Award	131,559.00	275,622.00	1,114.00	86,305.00	15,157.00	237,085.00	808,465.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	131,559.00	275,622.00	1,114.00	86,305.00	15,157.00	237,085.00	808,465.00
3. Required Matching Funds/Other							
4. Total Available Award	131,559.00	277,871.00	1,114.00	86,305.00	15,157.00	237,085.00	1,358,130.73
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	43,152.50	0.00	0.00	0.00
6. Cash Received in Current Year	131,559.00	275,622.00	1,114.00	86,305.00	15,157.00	101,362.42	678,035.40
7. Contributed Matching Funds		2,249.00					
8. Total Available (sum lines 5, 6, & 7)	131,559.00	277,871.00	1,114.00	129,457.50	15,157.00	101,362.42	678,035.40
EXPENDITURES							
9. Donor-Authorized Expenditures	131,559.00	277,871.00	1,114.00	86,305.00	15,157.00	237,085.00	854,642.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	131,559.00	277,871.00	1,114.00	86,305.00	15,157.00	237,085.00	854,642.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	43,152.50	0.00	(135,722.58)	(176,607.53)
a. Unearned Revenue							
b. Accounts Payable							

Description	008	009	010	011	012	013	014
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00	0.00	0.00	0.00	503,487.80
15. If Carryover is allowed, enter line 14 amount here							503,487.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	131,559.00	275,622.00	1,114.00	129,457.50	15,157.00	101,362.42	678,035.40

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

Orange Unified
Orange County

Description		015	016	017	018	019
FEDERAL PROGRAM NAME						
FEDERAL CATALOG NUMBER						
RESOURCE CODE						
REVENUE OBJECT						
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carry over		270,104.02	36,810.41	130,094.50	0.00	2,010,896.96
2. a. Current Year Award		376,632.00	73,148.00	531,731.00	19,198.00	20,728,714.68
b. Transferability (ESSA)						0.00
c. Other Adjustments		108,869.00				101,607.39
d. Adj Curr Yr Award						(7,261.61)
(sum lines 2a, 2b, & 2c)		485,501.00	73,148.00	531,731.00	19,198.00	20,830,322.07
3. Required Matching Funds/Other						0.00
4. Total Available Award		755,605.02	109,958.41	661,825.50	19,198.00	22,841,219.03
(sum lines 1, 2d, & 3)						
REVENUES						
5. Unearned Revenue Deferred from Prior Year		276,595.61	36,860.80	130,096.34	.07	774,639.38
6. Cash Received in Current Year		0.00	26,853.00	357,571.00	7,551.68	19,640,688.35
7. Contributed Matching Funds		108,869.00				111,118.00
8. Total Available (sum lines 5, 6, & 7)		385,464.61	63,713.80	487,667.34	7,551.75	20,526,445.73
EXPENDITURES						
9. Donor-Authorized Expenditures		392,777.86	105,486.06	618,583.64	18,655.93	21,891,997.82
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)		392,777.86	105,486.06	618,583.64	18,655.93	21,891,997.82
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(7,313.25)	(41,772.26)	(130,916.30)	(11,104.18)	(1,365,552.09)
a. Unearned Revenue						0.00

Orange Unified
Orange County

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

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Description	015	016	017	018	019	
b. Accounts Payable						0.00
c. Accounts Receivable						0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	362,827.16	4,472.35	43,241.86	542.07	0.00	949,221.21
15. If Carryover is allowed, enter line 14 amount here	362,827.16	4,472.35	43,241.86			948,679.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	276,595.61	63,713.80	487,667.34	7,551.75	26,709.31	20,415,327.73

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

Orange Unified
Orange County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	Universal Prekinder	MS Foundation Academies Grant - Cerro Villa	MS Foundation Academies Grant - Portola	CTEIG	STRONG WORK	WORKABILITY
RESOURCE CODE	6010	6053	6385	6385	6387	6388	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8677	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	1,338,033.57	25,000.00	25,000.00	1,020,824.40	107,802.16	0.00
2. a. Current Year Award	2,002,917.23	0.00	0.00	0.00	1,244,912.60	228,582.00	385,695.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other	2,002,917.23	0.00	0.00	0.00	1,244,912.60	228,582.00	385,695.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,002,917.23	1,338,033.57	25,000.00	25,000.00	2,265,737.00	336,384.16	385,695.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	1,338,033.57	0.00	0.00	943,359.09	47,802.01	0.00
6. Cash Received in Current Year	1,802,625.51		22,500.00	22,500.00	238,720.93	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,802,625.51	1,338,033.57	22,500.00	22,500.00	1,182,080.02	47,802.01	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,002,917.23	1,167,343.73	272.83	0.00	1,182,080.02	218,789.25	385,695.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,002,917.23	1,167,343.73	272.83	0.00	1,182,080.02	218,789.25	385,695.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(200,291.72)	170,689.84	22,227.17	22,500.00	0.00	(170,987.24)	(385,695.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation							

Description	001	002	003	004	005	006	007
(line 4 minus line 9)							
15. If Carry over is allowed, enter line 14 amount here	0.00	170,689.84	24,727.17	25,000.00	1,083,656.98	117,594.91	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,802,625.51	1,338,033.57	22,500.00	22,500.00	1,182,080.02	47,802.01	0.00

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

Orange Unified
Orange County

Description		008	009	010	011
STATE PROGRAM NAME	VEA AGRICULTURE	PART ACAD	SPEC SECOND	OC Pathway - Collaborative	TOTAL
RESOURCE CODE	7010	7220	7370	7811	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carry over	0.00	58,501.94	0.00	327,377.25	2,902,539.32
2. a. Current Year Award	6,632.72	92,596.00	16,778.00	0.00	3,978,113.55
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	6,632.72	92,596.00	16,778.00	0.00	3,978,113.55
3. Required Matching Funds/Other					0.00
4. Total Available Award	6,632.72	151,097.94	16,778.00	327,377.25	6,880,652.87
(sum lines 1, 2c, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	18,001.94	0.00	57,377.25	2,404,573.86
6. Cash Received in Current Year	6,632.72	133,096.00	8,389.00	32,454.00	2,266,918.16
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	6,632.72	151,097.94	8,389.00	89,831.25	4,671,492.02
EXPENDITURES					
9. Donor-Authorized Expenditures	6,632.72	141,070.31	16,778.00	51,360.20	5,172,939.29
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	6,632.72	141,070.31	16,778.00	51,360.20	5,172,939.29
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	10,027.63	(8,389.00)	38,471.05	(501,447.27)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable					0.00
14. Unused Grant Award Calculation					

Description	008	009	010	011	
(line 4 minus line 9)					
15. If Carry over is allowed, enter line 14 amount here	0.00		10,027.63	0.00	1,707,713.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			10,027.63		1,707,713.58
	6,632.72		151,097.94	8,389.00	4,671,492.02

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

Orange Unified
Orange County

Description		001	002	003	004	005	006
LOCAL PROGRAM NAME	CALSHAPE VENTILATION	CALSHAPE PLUMBING	OC FRIDAY NIGHT	Title II-Comp Literacy	OC Digital Promise Verizon	OC Digital Promise Verizon	TOTAL
RESOURCE CODE	9012	9601	9219	9222	9517	9517	
REVENUE OBJECT	8699	8699	8677	8677	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	1,154,407.50	0.00	0.00	157,691.92	0.00	0.00	1,312,099.42
2. a. Current Year Award	0.00	198,482.00	2,400.00		32,969.92	32,969.92	266,821.84
b. Other Adjustments			415.60	(44,967.79)			46,537.81
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other	91,090.00	198,482.00	2,815.60	(44,967.79)	32,969.92	32,969.92	313,359.65
4. Total Available Award							0.00
(sum lines 1, 2c, & 3)	1,245,497.50	198,482.00	2,815.60	112,724.13	32,969.92	32,969.92	1,625,459.07
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	(31,586.22)	0.00	0.00	(31,586.22)
6. Cash Received in Current Year	91,090.00	0.00	2,400.00	21,413.24	32,969.92	32,969.92	180,843.08
7. Contributed Matching Funds			415.60				415.60
8. Total Available (sum lines 5, 6, & 7)	91,090.00	0.00	2,815.60	(10,172.98)	32,969.92	32,969.92	149,672.46
EXPENDITURES							
9. Donor-Authorized Expenditures	1,245,497.50	0.00	2,815.60	112,724.13	5,593.11	5,423.47	1,372,053.81
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,245,497.50	0.00	2,815.60	112,724.13	5,593.11	5,423.47	1,372,053.81
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,154,407.50)	0.00	0.00	(122,897.11)	27,376.81	27,546.45	(1,222,381.35)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable							0.00
14. Unused Grant Award Calculation							

Description	001	002	003	004	005	006
(line 4 minus line 9)						
15. If Carry over is allowed, enter line 14 amount here	0.00		198,482.00	0.00	27,376.81	253,405.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	91,090.00		198,482.00	2,400.00	27,376.81	253,405.26
			0.00	(10,172.98)	32,969.92	149,256.86

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

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Orange Unified
 Orange County

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

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

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

Orange Unified
Orange County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME				CA National Board Certified TSCIP	Lottery-Inst.Mat.	CA CSPP- Implementation	SPECIAL ED
RESOURCE CODE	2600	6211	6266	6271	6300	6332	6500
REVENUE OBJECT	8590	8590	8590	8590	8560	8590	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	9,418,518.91	450,000.00	4,309,221.45	0.00	1,594,843.59	2,893,386.81	0.00
2. a. Current Year Award	13,719,549.00	0.00	0.00	5,000.00	1,815,070.00	4,450,000.00	21,782,770.00
b. Other Adjustments				5,000.00	43,996.91		39,231.02
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,719,549.00	0.00	0.00	10,000.00	1,859,066.91	4,450,000.00	21,822,001.02
3. Required Matching Funds/Other				2,389.00			24,825,857.51
4. Total Available Award (sum lines 1, 2c, & 3)	23,138,067.91	450,000.00	4,309,221.45	12,389.00	3,453,910.50	7,343,386.81	46,647,858.53
REVENUES							
5. Cash Received in Current Year	13,719,549.00	0.00	0.00	5,000.00	1,859,066.91	4,165,000.00	19,994,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	5,000.00	0.00	285,000.00	1,828,001.02
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	5,000.00	0.00	285,000.00	1,828,001.02
8. Contributed Matching Funds				2,389.00			24,825,857.51
9. Total Available (sum lines 5, 7c, & 8)	13,719,549.00	0.00	0.00	12,389.00	1,859,066.91	4,450,000.00	46,647,858.53
EXPENDITURES							
10. Donor-Authorized Expenditures	11,932,188.67	99,775.85	2,581,455.88	12,389.00	2,775,505.19	3,795,061.42	46,647,858.53
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	11,932,188.67	99,775.85	2,581,455.88	12,389.00	2,775,505.19	3,795,061.42	46,647,858.53

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	11,205,879.24	350,224.15	1,727,765.57	0.00	678,405.31	3,548,325.39	0.00

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

Orange Unified
Orange County

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	0.00		0.00	13,971,837.61	3,710,663.00	2,654,584.00	164,800.90
b. Other Adjustments	12,322.00	1,782,901.00	1,061,202.00		3,514,036.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		1,988.00					
3. Required Matching Funds/Other	12,322.00	1,784,889.00	1,061,202.00	0.00	3,514,036.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,322.00	1,933,278.46	1,137,432.96	13,971,837.61	7,224,699.00	2,654,584.00	164,800.90
REVENUES							
5. Cash Received in Current Year	12,322.00	1,784,889.00	965,805.00	0.00	3,194,541.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	95,397.00	0.00	319,495.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	95,397.00	0.00	319,495.00	0.00	0.00
8. Contributed Matching Funds		148,389.46	76,230.96				
9. Total Available (sum lines 5, 7c, & 8)	12,322.00	1,933,278.46	1,137,432.96	0.00	3,514,036.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,322.00	1,933,278.46	1,137,432.96	4,217,558.15	1,698,164.90	200,286.20	1,579.44
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	12,322.00	1,933,278.46	1,137,432.96	4,217,558.15	1,698,164.90	200,286.20	1,579.44

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4, minus line 10)		0.00	0.00	0.00	9,754,279.46	5,526,534.10	2,454,297.80
							163,221.46

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME							
RESOURCE CODE	7388	7399	7399	7412	7413	7422	7435
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	365,688.39	50,000.00	289,468.00	749,519.05	202,432.91	0.00	18,381,289.29
2. a. Current Year Award	0.00	50,535.00	275,142.00	0.00	0.00	41,702.76	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	50,535.00	275,142.00	0.00	0.00	41,702.76	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	365,688.39	100,535.00	564,610.00	749,519.05	202,432.91	41,702.76	18,381,289.29
REVENUES							
5. Cash Received in Current Year	0.00	50,535.00	275,142.00	0.00	0.00	41,702.75	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	.01	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	.01	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	50,535.00	275,142.00	0.00	0.00	41,702.76	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	120,848.58	44,137.86	150,342.13	591,946.40	58,720.71	41,702.76	6,974,640.88
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	120,848.58	44,137.86	150,342.13	591,946.40	58,720.71	41,702.76	6,974,640.88

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	244,839.81	56,397.14	414,267.87	157,572.65	143,712.20	0.00	11,406,648.41

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

Orange Unified
Orange County

Description		022	023	TOTAL
STATE PROGRAM NAME		Ethnic Studies	Literacy Screenings PD k-2 no tk	
RESOURCE CODE		7810	7812	
REVENUE OBJECT		8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance		219,820.00	0.00	59,426,073.91
2. a. Current Year Award		0.00	104,467.00	48,614,696.76
b. Other Adjustments				90,215.93
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	104,467.00	48,704,912.69
3. Required Matching Funds/Other				25,052,866.93
4. Total Available Award (sum lines 1, 2c, & 3)		219,820.00	104,467.00	133,183,853.53
REVENUES				
5. Cash Received in Current Year		0.00	104,467.00	46,172,019.66
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00	2,532,893.03
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	2,532,893.03
8. Contributed Matching Funds				25,052,866.93
9. Total Available (sum lines 5, 7c, & 8)		0.00	104,467.00	73,757,779.62
EXPENDITURES				
10. Donor-Authorized Expenditures		45,528.04	0.00	85,072,724.01
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)		45,528.04	0.00	85,072,724.01

Description	022		023	
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)		174,291.96	104,467.00	48,111,129.52

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

Orange Unified
Orange County

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME							
RESOURCE CODE	RRM						
REVENUE OBJECT	8150						
LOCAL DESCRIPTION (if any)	8980						
AWARD							
1. Prior Year Restricted Ending Balance	3,366,568.26						
2. a. Current Year Award			246,025.36				20,000.00
b. Other Adjustments	145,377.00		246,025.36	3,240.00	1,128,191.00	10,000.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	145,377.00						
3. Required Matching Funds/Other	12,231,409.95						
4. Total Available Award (sum lines 1, 2c, & 3)	15,743,355.21		492,050.72	3,240.00	1,015,371.90	10,000.00	20,000.00
REVENUES							
5. Cash Received in Current Year	0.00						
6. Amounts Included in Line 5 for Prior Year Adjustments			246,025.36	3,240.00	1,015,371.90	10,000.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	145,377.00						
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)							
8. Contributed Matching Funds	145,377.00						
9. Total Available (sum lines 5, 7c, & 8)	12,376,786.95						
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	12,072,114.71		130,067.21	636.64	637.98	5,278.39	543.08
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	12,072,114.71	1,972.84	130,067.21	636.64	637.98	5,278.39	543.08
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	3,671,240.50	0.00	361,983.51	2,603.36	1,014,733.92	4,721.61	19,456.92

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

Orange Unified
Orange County

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME							
RESOURCE CODE	9203	OC Student Advocates -MH	Villa Pk OC Health Mask Contest (Staples)	Tech Replacement Plan (Sp Reserve)	PAR projects	OCCF- SYCAMORE	OCDE SEL
REVENUE OBJECT	8677	8677	8677	8980	8980	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	0.00	0.00	2,483.83	0.00	338,045.65	0.00	0.00
b. Other Adjustments	10,000.00	1,000.00	0.00	0.00	0.00	10,000.00	(44.17)
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other	10,000.00	1,000.00	0.00	0.00	0.00	10,000.00	(44.17)
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	1,238.06	(2,836.89)	730,502.26	338,045.65	10,000.00	621.09
REVENUES							
5. Cash Received in Current Year	10,000.00	1,000.00	0.00	0.00	0.00	10,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	(44.17)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	(44.17)
8. Contributed Matching Funds		238.06	(2,836.89)	730,502.26			665.26
9. Total Available (sum lines 5, 7c, & 8)	10,000.00	1,238.06	(2,836.89)	730,502.26	0.00	10,000.00	621.09
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	1,238.06	(353.06)	730,502.26	27,912.88	10,000.00	621.09
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)		0.00	1,238.06	(353.06)	730,502.26	27,912.88	10,000.00
RESTRICTED ENDING BALANCE							621.09
13. Current Year							
(line 4 minus line 10)	10,000.00		0.00	0.00	0.00	310,132.77	0.00

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

Orange Unified
Orange County

Description	015	016	017	018	019	TOTAL
LOCAL PROGRAM NAME	SCOTT TRUST- OHS- COUNSELING	Whale Tail Grant	School Facilities Fund	LEA - MED	Canyon HS MPR project	
RESOURCE CODE	9606	9610	9620	9640	9699	
REVENUE OBJECT	8699	8699	8980	8290	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	0.00	11,703.21	494,122.98	0.00	198,987.19	4,682,393.49
2. a. Current Year Award	29,716.79			2,677,881.29	0.00	4,116,010.27
b. Other Adjustments		(1,179.47)				28,894.26
c. Adj Curr Yr Award (sum lines 2a & 2b)	29,716.79	(1,179.47)	0.00	2,677,881.29	0.00	4,144,904.53
3. Required Matching Funds/Other			(180,000.00)			12,779,978.64
4. Total Available Award (sum lines 1, 2c, & 3)	29,716.79	10,523.74	314,122.98	2,677,881.29	198,987.19	21,607,276.66
REVENUES						
5. Cash Received in Current Year	29,716.79	0.00	0.00	2,677,881.29	0.00	4,003,235.34
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(1,179.47)	0.00	0.00	0.00	141,669.19
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(1,179.47)	0.00	0.00	0.00	141,669.19
8. Contributed Matching Funds			(180,000.00)			12,779,978.64
9. Total Available (sum lines 5, 7c, & 8)	29,716.79	(1,179.47)	(180,000.00)	2,677,881.29	0.00	16,924,883.17
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	10,523.74	118,882.56	279,529.10	116,990.52	13,507,098.00
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures						

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

Description	015	016	017	018	019
(line 10 plus line 11)					
	0.00	10,523.74	118,882.56	279,529.10	13,507,098.00
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	29,716.79	0.00	195,240.42	2,398,352.19	81,996.67
					8,100,178.66

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

30 66621 0000000
Form CEA
F8APH1PDDT(2024-25)

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	163,003,894.69	301	161,124.86	303	162,842,769.83	305	3,407,501.31	5,588,941.51	307	157,253,828.32	309
2000 - Classified Salaries	63,491,029.54	311	295,258.90	313	63,195,770.64	315	6,318,770.34	9,993,422.06	317	53,202,348.58	319
3000 - Employee Benefits	100,647,680.17	321	3,792,550.29	323	96,855,129.88	325	4,207,931.45	6,895,380.92	327	89,959,748.96	329
4000 - Books, Supplies Equip Replace. (6500)	20,553,460.30	331	85,394.02	333	20,468,066.28	335	4,025,240.88	6,982,561.85	337	13,485,504.43	339
5000 - Services. . . & 7300 - Indirect Costs	50,592,413.45	341	151,101.96	343	50,441,311.49	345	3,648,393.23	6,861,064.94	347	43,580,246.55	349
TOTAL					393,803,048.12	365	TOTAL			357,481,676.84	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	126,814,448.56	375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,899,531.43	380
3. STRS.	3101 & 3102	32,679,864.78	382
4. PERS.	3201 & 3202	3,214,112.78	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,666,331.35	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,206,973.21	385
7. Unemployment Insurance.	3501 & 3502	66,024.59	390
8. Workers' Compensation Insurance.	3601 & 3602	2,315,483.41	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,099,658.95	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		197,962,429.06	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		46.90	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		197,962,429.06	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.		55.38%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15)		
.....		55.38%
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)		
.....		357,481,676.84
5. Deficiency Amount (Part III, Line 3 times Line 4)		
.....		0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Excluded state/federal programs without teacher salaries: 3182,3214,6010,6300,7388,3213,6271,3395,3327,6546,7435

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

Orange Unified
Orange County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,440,000.00	0.00	8,440,000.00		265,000.00	8,175,000.00	
Leases Payable	2,808,895.00	0.00	2,808,895.00		907,310.00	1,901,585.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,928,661.00	(1,964,331.00)	1,964,330.00			1,964,330.00	0.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	56,260,000.00	0.00	56,260,000.00		2,355,000.00	53,905,000.00	
Compensated Absences Payable	5,752,903.00	0.00	5,752,903.00	504,362.42		6,257,265.42	0.00
Subscription Liability	235,022.00	0.00	235,022.00		116,118.00	118,904.00	
Governmental activities long-term liabilities	77,425,481.00	(1,964,331.00)	75,461,150.00	504,362.42	3,643,428.00	72,322,084.42	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	442,814,590.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,108,754.43
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	447,150.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	7,155,274.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,366,132.45
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	10,156,085.34
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	265,716.82
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	84,140.71
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				23,474,500.41
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				397,231,335.54
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				22,548.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,616.93
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			358,554,993.33	15,664.24
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)			358,554,993.33	15,664.24
B. Required effort (Line A.2 times 90%)			322,699,494.00	14,097.82
C. Current year expenditures (Line I.E and Line II.B)			397,231,335.54	17,616.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	214,007,201.37		214,007,201.37			222,540,937.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	22,925.22		22,925.22			22,568.96
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	21,474.30		21,474.30	21,152.43		21,152.43
2. Total Charter Schools ADA (Form A, Line C9)	1,094.66		1,094.66	1,094.42		1,094.42
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			22,568.96			22,246.85
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	710,525.44		710,525.44	710,525.00		710,525.00
2. Timber Yield Tax (Object 8022)	.26		.26	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)	184,225,078.76		184,225,078.76	184,225,078.00		184,225,078.00
5. Unsecured Roll Taxes (Object 8042)	5,988,442.20		5,988,442.20	5,988,442.00		5,988,442.00
6. Prior Years' Taxes (Object 8043)	2,849,787.85		2,849,787.85	2,849,788.00		2,849,788.00
7. Supplemental Taxes (Object 8044)	4,656,694.71		4,656,694.71	4,656,694.00		4,656,694.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	7,894,992.00		7,894,992.00	7,894,992.00		7,894,992.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	22,254,452.78		22,254,452.78	24,419,514.00		24,419,514.00
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)	228,579,974.00	0.00	228,579,974.00	230,745,033.00	0.00	230,745,033.00
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)	228,579,974.00	0.00	228,579,974.00	230,745,033.00	0.00	230,745,033.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,276,186.01			3,311,580.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	12,231,409.95		12,231,409.95	12,067,227.00		12,067,227.00
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)	12,231,409.95	0.00	15,507,595.96	12,067,227.00	0.00	15,378,807.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	93,507,508.00		93,507,508.00	96,146,117.00		96,146,117.00
25. LCFF State Aid - Prior Years (Object 8019)	(436,469.00)		(436,469.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	93,071,039.00	0.00	93,071,039.00	96,146,117.00	0.00	96,146,117.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	438,546,696.31		438,546,696.31	441,308,162.00		441,308,162.00

[illegible]

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) 9,438,746.11
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) 324,880,801.56

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.91%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 13,762,055.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,991,761.22

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,101,115.50
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,854,932.59
9. Carry-Forward Adjustment (Part IV, Line F)	1,097,069.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,952,001.84
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	227,341,054.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	60,681,468.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	44,531,121.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,438,889.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	420,552.41
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,248,213.91
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)	42,205.00
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)	419,330.92
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)	36,737,905.01
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)	136,711.51
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)	4,190,789.26
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,475.39
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,017,737.14
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,918,452.62
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)	395,133,908.31
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.52%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.80%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8) 17,854,932.59

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 865,108.98
2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.46%) times Part III, Line B19); zero if negative 1,097,069.26
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.46%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 1,097,069.26

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 1,097,069.26

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

30 66621 0000000
Form ICR
F8APH1PDDT(2024-25)

Approved
indirect
cost rate: 4.46%

Highest
rate used
in any
program: 4.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,459,134.89	109,677.42	4.46%
01	3010	5,853,801.61	261,079.55	4.46%
01	3182	12,810.63	571.35	4.46%
01	3225	666,006.53	29,703.88	4.46%
01	3310	5,720,282.42	255,124.24	4.46%
01	3311	24,030.39	1,071.76	4.46%
01	3315	125,941.99	5,617.01	4.46%
01	3327	215,422.19	9,607.83	4.46%
01	3345	1,066.44	47.56	4.46%
01	3385	82,620.14	3,684.86	4.46%
01	3395	14,509.86	647.14	4.46%
01	3550	204,176.82	9,106.29	4.46%
01	4035	818,153.30	36,489.63	4.46%
01	4127	376,007.90	16,769.96	4.46%
01	4201	100,982.25	4,503.81	4.46%
01	4203	592,172.74	26,410.90	4.46%
01	4510	17,859.40	796.53	4.46%
01	5634	18,617.37	830.33	4.46%
01	6010	94,800.00	4,228.02	4.46%
01	6053	381,321.98	17,006.96	4.46%
01	6211	95,515.84	4,260.01	4.46%
01	6266	2,311,524.87	103,094.01	4.46%
01	6332	3,627,630.12	161,792.30	4.46%
01	6385	261.18	11.65	4.46%
01	6387	874,591.62	39,006.79	4.46%
01	6388	209,186.56	4,602.69	2.20%
01	6515	11,795.90	526.10	4.46%
01	6520	369,227.46	16,467.54	4.46%
01	6546	1,768,445.10	78,872.65	4.46%
01	6547	1,088,869.39	48,563.57	4.46%
01	6762	3,719,902.17	165,907.64	4.46%
01	6770	1,681,351.39	16,813.51	1.00%
01	7220	135,047.20	6,023.11	4.46%
01	7311	1,512.00	67.44	4.46%
01	7370	16,061.65	716.35	4.46%
01	7388	115,688.86	5,159.72	4.46%
01	7399	186,176.52	8,303.47	4.46%

Orange Unified
Orange County

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

30 66621 0000000
Form ICR
F8APH1PDDT(2024-25)

01	7412	566,672.79	25,273.61	4.46%
01	7413	56,213.58	2,507.13	4.46%
01	7435	6,676,853.23	297,787.65	4.46%
01	7810	87,993.64	1,633.85	1.86%
01	8150	9,937,354.02	443,205.99	4.46%
01	9010	1,432,315.39	17,713.66	1.24%
09	3310	277,166.01	12,361.60	4.46%
09	3327	12,956.16	577.84	4.46%
09	6266	137,803.93	6,146.06	4.46%
09	6500	1,349,195.20	60,174.11	4.46%
09	6546	128,371.39	5,725.36	4.46%
09	6762	298,491.25	13,312.97	4.46%
09	6770	133,753.46	1,337.53	1.00%
09	7435	346,102.42	15,435.97	4.46%
11	6391	8,765.39	390.94	4.46%
12	5058	3,400.56	151.66	4.46%
12	6052	4,786.52	213.48	4.46%
12	6105	2,717,284.76	121,190.90	4.46%
12	6127	129,046.25	5,755.46	4.46%
12	9010	6,119,557.65	272,896.88	4.46%
13	5310	6,918,452.62	308,562.99	4.46%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,821,867.28	1,821,867.28
2. State Lottery Revenue	8560	4,392,828.76		1,966,216.78	6,359,045.54
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		4,392,828.76	0.00	3,788,084.06	8,180,912.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,439,057.06		0.00	3,439,057.06
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	953,771.70		0.00	953,771.70
4. Books and Supplies	4000-4999	0.00		2,820,683.37	2,820,683.37
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)		4,392,828.76	0.00	2,820,683.37	7,213,512.13
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	967,400.69	967,400.69
D. COMMENTS:					

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

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

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
B. Enter Allocation Factor(s) by Goal:								
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten	3.70	1.50	.95	.49				
1110 Regular Education, K-12	18.82	65.58	190.61	51.50	1,427.67	136,711.51	9,216,835.90	
3100 Alternative Schools								
3200 Continuation Schools		1.00	3.00	1.50	13.08	13.08		
3300 Independent Study Centers			2.70	.82	2.00	2.00		
3400 Opportunity Schools								
3550 Community Day Schools			.30	.10	4.00	4.00		
3700 Specialized Secondary Programs								
3800 Career Technical Education	1.25		1.00	4.35	6.00	6.00		
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	12.70	1.00		95.12				
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational				2.50				
7150 Nonagency - Other								
8100 Community Services				1.00				
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	36.47	69.08	198.56	157.38	1,452.75	1,452.75	1,649.00	

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	1,771,786.93	380,984.08	2,152,751.01	106,572.86		2,259,323.87
	1110 Regular Education, K-12	268,309,192.55	48,745,794.63	315,054,987.18	15,596,932.13		330,651,919.31
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	2,681,792.65	425,145.40	3,106,938.05	153,807.33		3,260,685.38
	3300 Independent Study Centers	2,818,561.68	87,322.95	2,915,884.63	144,352.12		3,060,236.75
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3550 Community Day Schools	142,163.80	90,430.92	232,594.72	11,514.70		244,109.42
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	6,338,925.98	362,802.17	6,701,728.15	331,771.92		7,033,500.07
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4830 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760 Bilingual	0.00	0.00	0.00	0.00		0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	60,381,297.00	4,026,723.00	64,388,020.00	3,187,556.52		67,575,576.52
	6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals	7110 Nonagency - Educational	261,114.13	81,424.39	342,538.52	16,957.52		359,496.04
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	456,407.33	32,568.76	488,976.09	24,207.02		513,184.11
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Other Costs						
—	Food Services					281,771.84	281,771.84
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					9,583,701.26	9,583,701.26
—	Other Outgo					17,553,454.06	17,553,454.06
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,136,794.06		1,136,794.06
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 03, 62, Function 7210, Object 7350)				(708,162.31)		(708,162.31)
—	Total General Fund and Charter Schools Funds Expenditures	341,141,152.05	54,243,207.30	395,384,359.35	20,001,303.87	27,428,927.16	442,814,590.38

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

30 68621 0000000
Form PCR
F8APH1PDDT(2024-25)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3180 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	1,280,302.72	485,684.34	0.00	487.30	0.00	0.00	0.00	0.00		5,272.57	0.00	1,771,756.93
	Regular Education, K-12	188,787,410.94	8,463,675.28	13,448,012.11	24,800,139.54	20,553,764.43	131,100.00	1,438,889.88			7,685,187.27	0.00	266,308,192.55
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	1,669,403.53	0.00	121,384.33	584,438.53	170,857.32	0.00	0.00			135,638.94	0.00	2,681,732.65
	3300 Independent Study Centers	2,228,400.22	0.00	778.12	420,672.12	142,342.88	0.00	0.00			25,367.34	0.00	2,818,581.68
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	2,160.27	0.00	0.00	51,284.64	17,458.41	0.00	0.00			71,259.48	0.00	142,163.80
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	5,408,742.16	311,506.84	13,337.48	146,139.39	459,200.11	0.00	0.00			0.00	0.00	6,338,925.98
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	44,516,938.12	2,510,728.03	183,541.92	28,076.11	9,816,335.06	3,304,776.76	0.00			0.00	0.00	60,361,287.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	7110 Nonagency - Educational	31,616.25	0.00	0.00	14.34	229,483.54	0.00	0.00	0.00	0.00	0.00	0.00	291,114.13
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		447,150.41	0.00	9,256.92	0.00	456,407.33
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		244,925,874.21	11,771,598.49	13,768,064.96	26,032,261.97	31,389,442.75	3,435,876.76	1,438,889.88	447,150.41	0.00	7,931,992.52	0.00	341,141,152.05

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	380,994.08	0.00	0.00	380,994.08
1110	Regular Education, K-12	9,550,002.89	29,978,955.84	9,216,835.90	48,745,794.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	150,484.77	274,660.63	0.00	425,145.40
3300	Independent Study Centers	55,325.91	41,997.04	0.00	97,322.95
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,436.84	83,994.08	0.00	90,430.92
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	236,811.06	125,991.11	0.00	362,802.17
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,026,723.00	0.00	0.00	4,026,723.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	81,424.39	0.00	0.00	81,424.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	32,569.76	0.00	0.00	32,569.76
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		14,520,772.70	30,505,598.70	9,216,835.90	54,243,207.30

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	3,248,213.91
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,804,280.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,657,991.40
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,710,466.18
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	341,141,152.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	54,243,207.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	395,384,359.35
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	9,475.39
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	9,032,785.74
3	Califrenia (Funds 13 & 61, Objects 1000-5999, except 5100)	13,920,757.16
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	22,963,018.29
D.	Total Direct Charged and Allocated Costs (B3 + C5)	418,347,377.64
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.95%

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)	281,771.84				281,771.84
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			9,593,701.26		9,593,701.26
Other Outgo (Objects 1000 - 7999)				17,553,454.06	17,553,454.06
Total Other Costs	281,771.84	0.00	9,593,701.26	17,553,454.06	27,428,927.16

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: (BM)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Orange Unified (BM00)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name:			
Title:			
Phone:			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	289,274.99	0.00	1,248,360.42	0.00	656,935.52	21,637,101.10		23,831,672.03
2000-2999	Classified Salaries	422,380.60	0.00	6,139.20	0.00	362,014.09	10,969,650.43		11,760,184.32
3000-3999	Employee Benefits	333,412.52	0.00	517,502.44	138.00	455,100.59	15,403,502.81		16,709,656.36
4000-4999	Books and Supplies	5,806.51	0.00	0.00	0.00	4,081.83	243,403.43		253,291.77
5000-5999	Services and Other Operating Expenditures	19,170.10	0.00	3,716.74	0.00	892.24	7,657,441.51		7,681,220.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	125,271.93		125,271.93
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,070,044.72	0.00	1,775,718.80	138.00	1,479,024.27	56,036,371.21	0.00	60,361,297.00
7310	Transfers of Indirect Costs	647.14	0.00	0.00	3,684.86	6,190.67	361,110.28		371,632.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,026,723.05							4,026,723.05
	Total Indirect Costs and PCR Allocations	4,027,370.19	0.00	0.00	3,684.86	6,190.67	361,110.28	0.00	4,398,356.00
	TOTAL COSTS	5,097,414.91	0.00	1,775,718.80	3,822.86	1,485,214.94	56,397,481.49	0.00	64,759,653.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	10,147.92	0.00	149,337.83	0.00	183,903.65	1,204,423.23		1,547,812.63
2000-2999	Classified Salaries	239.77	0.00	0.00	0.00	353,654.07	2,680,439.48		3,034,333.32
3000-3999	Employee Benefits	3,166.14	0.00	41,084.36	0.00	210,176.36	1,504,122.54		1,758,549.40
4000-4999	Books and Supplies	1,285.84	0.00	0.00	0.00	1,066.44	19,077.83		21,430.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	82,090.98		82,090.98
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	14,839.67	0.00	190,422.19	0.00	748,800.52	5,490,154.06	0.00	6,444,216.44
7310	Transfers of Indirect Costs	647.14	0.00	0.00	0.00	5,664.57	278,743.27		285,054.98
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	647.14	0.00	0.00	0.00	5,664.57	278,743.27	0.00	285,054.98
	TOTAL BEFORE OBJECT 8980	15,486.81	0.00	190,422.19	0.00	754,465.09	5,768,897.33	0.00	6,729,271.42
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								109,316.61
	TOTAL COSTS								6,619,954.81

LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)							
1000-1999	Certificated Salaries	16,101.52	0.00	391,738.43	0.00	0.00	
2000-2999	Classified Salaries	6,292.59	0.00	6,139.20	0.00	1,575,100.50	1,587,532.29
3000-3999	Employee Benefits	6,873.53	0.00	139,869.80	0.00	1,468,514.20	1,615,257.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	135,666.41	135,666.41
5000-5999	Services and Other Operating Expenditures	649.45	0.00	1,181.02	0.00	13,123.29	14,953.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	125,271.93	125,271.93
7130	State Special Schools	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
	Total Direct Costs	29,917.09	0.00	538,928.45	0.00	3,317,676.33	3,886,521.87
7310	Transfers of Indirect Costs	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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	29,917.09	0.00	538,928.45	0.00	3,317,676.33	3,886,521.87
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)						109,316.61

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS							25,738,349.89
								29,734,188.37

* 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		57,130,550.27	82,983.35
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) MOE exemptions-decrease in enrollment of children with disabilities		(3,017,576.13)	
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)		54,112,974.14	82,983.35
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet		3,172.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		3,172.00	

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

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

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

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

[illegible]

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

SELPA:

Orange Unified (BM)

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:

SELPA: Orange Unified (BM)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	64,759,653.00		
	6,619,954.81		
	58,139,698.19	57,130,550.27	
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		(3,017,576.13)	
Less: Exempt reduction(s) for SECTION 1		54,112,974.14	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	58,139,698.19	54,112,974.14	4,026,724.05

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

	Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	64,759,653.00		
	6,619,954.81		
	58,139,698.19	57,130,550.27	
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		(3,017,576.13)	
Less: Exempt reduction(s) from SECTION 1		54,112,974.14	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	58,139,698.19	54,112,974.14	4,026,724.05
d. Special education unduplicated pupil count	3,059.00	3,172.00	
e. Per capita state and local expenditures (Test12c/Test2d)	19,006.11	17,059.58	1,946.54

SELPA: Orange Unified (BM)

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 vs. actual method based on local expenditures only.	Actual FY 2024-25	Comparison Year FY 2018-19	Difference
Test 3	a. Expenditures paid from local sources	29,734,188.37	40,808,523.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,734,188.37	40,808,523.36	(11,074,334.99)

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 vs. actual method based on the per capita local expenditures only.	Actual FY 2024-25	Comparison Year FY 2017-18	Difference
Test 4	a. Expenditures paid from local sources	29,734,188.37	40,808,523.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		40,808,523.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,734,188.37	40,808,523.36	
	b. Special education unduplicated pupil count	3,059.00	3,339.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,720.23	12,221.78	(2,501.55)

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

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

Sue Singh, Ed. D

Contact Name

Chief Executive Officer-SELPA/Special Education

(714) 628-5550

Telephone Number

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SELPA: Orange Unified (BM)

Title

Email Address

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
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

Orange Unified (BM)

SELPA:

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	290,731.00	0.00	1,216,207.00	0.00	623,042.00	22,330,130.00		24,460,110.00
2000-2999	Classified Salaries	353,745.00	0.00	0.00	0.00	359,286.00	9,231,085.00		9,944,116.00
3000-3999	Employee Benefits	304,413.00	0.00	494,566.00	145.00	461,408.00	14,376,991.00		15,637,523.00
4000-4999	Books and Supplies	7,310.00	0.00	1,190.00	0.00	5,899.00	69,859.00		84,258.00
5000-5999	Services and Other Operating Expenditures	36,810.00	0.00	2,611.00	0.00	1,804.00	8,297,429.00		8,338,654.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	993,009.00	0.00	1,714,574.00	145.00	1,451,439.00	54,305,494.00	0.00	58,464,661.00
7310	Transfers of Indirect Costs	686.00	0.00	0.00	3,906.00	6,028.00	2,285,318.00		2,295,938.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	686.00	0.00	0.00	3,906.00	6,028.00	2,285,318.00	0.00	2,295,938.00
	TOTAL COSTS	993,695.00	0.00	1,714,574.00	4,051.00	1,457,467.00	56,590,812.00	0.00	60,760,599.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	281,407.00	0.00	1,091,358.00	0.00	538,464.00	22,186,786.00		24,098,015.00
2000-2999	Classified Salaries	353,745.00	0.00	0.00	0.00	359,286.00	5,135,815.00		5,848,846.00
3000-3999	Employee Benefits	301,178.00	0.00	459,531.00	145.00	420,749.00	12,649,476.00		13,831,079.00
4000-4999	Books and Supplies	5,648.00	0.00	0.00	0.00	5,531.00	52,381.00		63,560.00
5000-5999	Services and Other Operating Expenditures	36,560.00	0.00	2,611.00	0.00	242.00	8,187,223.00		8,226,636.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	978,538.00	0.00	1,553,500.00	145.00	1,324,272.00	48,211,681.00	0.00	52,068,136.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,906.00	0.00	1,998,439.00		2,002,345.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	3,906.00	0.00	1,998,439.00	0.00	2,002,345.00
	TOTAL BEFORE OBJECT 8980	978,538.00	0.00	1,553,500.00	4,051.00	1,324,272.00	50,210,120.00	0.00	54,070,481.00

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 Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								79,757.00
	TOTAL COSTS								54,150,238.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	16,769.00	0.00	0.00	0.00	0.00	0.00		16,769.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	6,023.00	0.00	0.00	0.00	0.00	0.00		6,023.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,200.00		1,200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	22,792.00	0.00	0.00	0.00	0.00	61,200.00	0.00	83,992.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	22,792.00	0.00	0.00	0.00	0.00	61,200.00	0.00	83,992.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								79,757.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								29,833,046.00
	TOTAL COSTS								29,996,795.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	289,274.99	0.00	1,248,360.42	0.00	656,935.52	21,637,101.10		23,831,672.03
2000-2999	Classified Salaries	422,380.60	0.00	6,139.20	0.00	362,014.09	10,969,650.43		11,760,184.32
3000-3999	Employee Benefits	333,412.52	0.00	517,502.44	138.00	455,100.59	15,403,502.81		16,709,666.36
4000-4999	Books and Supplies	5,806.51	0.00	0.00	0.00	4,081.83	243,403.43		253,291.77
5000-5999	Services and Other Operating Expenditures	19,170.10	0.00	3,716.74	0.00	892.24	7,657,441.51		7,681,220.59
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	125,271.93		125,271.93
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,070,044.72	0.00	1,775,718.80	138.00	1,479,024.27	56,036,371.21	0.00	60,361,297.00
7310	Transfers of Indirect Costs	647.14	0.00	0.00	3,684.86	6,190.67	361,110.28		371,632.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,026,723.05							4,026,723.05
	TOTAL COSTS	1,070,691.86	0.00	1,775,718.80	3,822.86	1,485,214.94	56,397,481.49	0.00	60,732,929.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	10,147.92	0.00	149,337.83	0.00	183,903.65	1,204,423.23		1,547,812.63
2000-2999	Classified Salaries	239.77	0.00	0.00	0.00	353,654.07	2,680,439.48		3,034,333.32
3000-3999	Employee Benefits	3,166.14	0.00	41,084.36	0.00	210,176.36	1,504,122.54		1,758,549.40
4000-4999	Books and Supplies	1,285.84	0.00	0.00	0.00	1,066.44	19,077.83		21,430.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	82,090.98		82,090.98
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	14,839.67	0.00	190,422.19	0.00	748,800.52	5,490,154.06	0.00	6,444,216.44
7310	Transfers of Indirect Costs	647.14	0.00	0.00	0.00	5,664.57	278,743.27		285,054.98
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	647.14	0.00	0.00	0.00	5,664.57	278,743.27	0.00	285,054.98
	TOTAL BEFORE OBJECT 8980	15,486.81	0.00	190,422.19	0.00	754,465.09	5,768,897.33	0.00	6,729,271.42

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS								109,316.61
									6,619,954.81
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	279,127.07	0.00	1,099,022.59	0.00	473,031.87	20,432,677.87		22,283,859.40
2000-2999	Classified Salaries	422,140.83	0.00	6,139.20	0.00	8,360.02	8,289,210.95		8,725,851.00
3000-3999	Employee Benefits	330,246.38	0.00	475,418.08	138.00	244,924.23	13,899,380.27		14,951,106.96
4000-4999	Books and Supplies	4,520.67	0.00	0.00	0.00	3,015.39	224,325.60		231,861.66
5000-5999	Services and Other Operating Expenditures	19,170.10	0.00	3,716.74	0.00	892.24	7,575,350.53		7,599,129.61
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	125,271.93		125,271.93
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,055,205.05	0.00	1,585,296.61	138.00	730,223.75	50,546,217.15	0.00	53,917,080.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,684.86	526.10	82,367.01		86,577.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,026,723.05							4,026,723.05
	Total Indirect Costs	0.00	0.00	0.00	3,684.86	526.10	82,367.01	0.00	86,577.97
	TOTAL BEFORE OBJECT 8980	1,055,205.05	0.00	1,585,296.61	3,822.86	730,749.85	50,628,584.16	0.00	54,003,658.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS								109,316.61
									54,112,975.14
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	16,101.52	0.00	391,738.43	0.00	0.00	0.00		407,839.95
2000-2999	Classified Salaries	6,292.59	0.00	6,139.20	0.00	0.00	1,575,100.50		1,587,532.29
3000-3999	Employee Benefits	6,873.53	0.00	139,869.80	0.00	0.00	1,468,514.20		1,615,257.53
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	135,666.41		135,666.41
5000-5999	Services and Other Operating Expenditures	649.45	0.00	1,181.02	0.00	0.00	13,123.29		14,953.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	125,271.93		125,271.93
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

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
	Total Direct Costs	29,917.09	0.00	538,928.45	0.00	0.00	3,317,676.33	0.00	3,886,521.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	29,917.09	0.00	538,928.45	0.00	0.00	3,317,676.33	0.00	3,886,521.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								109,316.61
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)								25,738,349.89
	TOTAL COSTS								29,734,188.37

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

SELPA: Orange Unified (BM)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

30 66621 0000000
Report SEMB
F8APH1PDDT(2024-25)

Orange Unified
Orange County

SELPA: Orange Unified (BM)

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

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

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)

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:

[illegible]

NET STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Budgeted Amounts	Comparison Year	Difference
FY 2025-26	FY 2024-25	
60,760,599.00		
6,610,361.00		

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

30 66621 0000000
Report SEMB
F8APH1PDDT(2024-25)

SELPA:

Orange Unified (BM)

c. Expenditures paid from state and local sources	54,112,975.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		
Comparison year's expenditures, adjusted for MOE calculation	54,112,975.14	
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	54,112,975.14	
d. Special education unduplicated pupil count	3,059.00	
e. Per capita state and local expenditures (Test2c/Test2d)	17,689.76	12.18
If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.		

B. LOCAL EXPENDITURES ONLY METHOD

Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .	Budget FY 2025-26	Comparison Year FY 2018-2019	Difference
a. Expenditures paid from local sources		29,996,795.00	40,808,523.36	
Add/Less: Adjustments required for MOE calculation				
Comparison year's expenditures, adjusted for MOE calculation			40,808,523.36	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from local sources		29,996,795.00	40,808,523.36	(10,811,728.36)
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 .				

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	Budget FY 2025-26	Comparison Year FY 2017-18	Difference
a. Expenditures paid from local sources		29,996,795.00	40,757,779.87	
Add/Less: Adjustments required for MOE calculation				
Comparison year's expenditures, adjusted for MOE calculation			40,757,779.87	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	

SELPA:

Orange Unified (BM)

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

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

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

29,996,795.00

40,757,779.87

3,059.00

3,127.00

9,806.08

13,034.15

(3,228.07)

Sue Singh, Ed. D

Contact Name

Chief Executive Officer, SELPA/Special Education

Title

(714) 628-5550

Telephone Number

ssingh@orangeusd.org

Email Address

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00

SELPA:

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				
				0.00

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

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

30 66621 0000000
Form SIAA
F8APH1PDDT(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,094,053.28)	0.00	(709,162.31)				
Other Sources/Uses Detail					3,740,246.91	10,156,085.34		
Fund Reconciliation							1,636,066.88	2,412,362.34
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	1,085,463.21	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							811,940.40	107,335.87
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	390.94	0.00				
Other Sources/Uses Detail					0.00	7,022.97		
Fund Reconciliation							23.67	7,436.91
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(24,243.18)	400,208.38	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							132,767.10	540,971.87
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	15,159.61	0.00	308,562.99	0.00				
Other Sources/Uses Detail					925,200.03	925,200.03		
Fund Reconciliation							101,899.17	440,904.95
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,000,000.00	0.00		
Fund Reconciliation							0.00	542,904.35
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					3,656,085.34	3,733,223.94		
Fund Reconciliation							418,255.88	457,155.42

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

30 66621 0000000
Form SIAA
F8APH1PDDT(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	120,412.80		
Fund Reconciliation							4,688,241.00	4,688,241.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	17,673.64	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	17,673.64
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					18,955,549.49	0.00		
Fund Reconciliation							745,364.86	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	18,835,136.69		
Fund Reconciliation							0.00	15,181.45
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							377,370.13	377,683.12
71 RETREEE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					500,000.00			
Fund Reconciliation							713,325.88	17,404.05
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
TOTALS	1,118,296.46	(1,118,296.46)	709,162.31	(709,162.31)	33,777,081.77	33,777,081.77	9,625,254.97	9,625,254.97

OTHER FUNDS

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,313,158.85	0.00	-100.0%
5) TOTAL, REVENUES			4,313,158.85	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,660,548.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,530,241.09	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			4,190,789.26	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,369.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,369.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,438,540.00	2,560,909.59	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,540.00	2,560,909.59	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,540.00	2,560,909.59	5.0%
2) Ending Balance, June 30 (E + F1e)			2,560,909.59	2,560,909.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,560,909.59	2,560,909.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,560,909.59		
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			2,560,909.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,560,909.59		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,313,158.85	0.00	-100.0%
TOTAL, REVENUES			4,313,158.85	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,660,548.17	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,660,548.17	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,530,241.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,530,241.09	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,190,789.26	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Orange Unified
Orange County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

30 66621 0000000
Form 08
F8APH1PDDT(2024-25)

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,313,158.85	0.00	-100.0%
5) TOTAL, REVENUES			4,313,158.85	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,190,789.26	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,190,789.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,369.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,369.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,438,540.00	2,560,909.59	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,540.00	2,560,909.59	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,540.00	2,560,909.59	5.0%
2) Ending Balance, June 30 (E + F1e)			2,560,909.59	2,560,909.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,560,909.59	2,560,909.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	2,560,909.59	2,560,909.59
Total, Restricted Balance		2,560,909.59	2,560,909.59

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,198,893.00	12,299,539.00	0.8%
2) Federal Revenue		8100-8299	195,994.00	172,368.00	-12.1%
3) Other State Revenue		8300-8599	1,092,852.86	1,081,036.00	-1.1%
4) Other Local Revenue		8600-8799	1,666,313.96	1,384,870.00	-16.9%
5) TOTAL, REVENUES			15,154,053.82	14,937,813.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,132,701.77	6,494,450.00	5.9%
2) Classified Salaries		2000-2999	1,507,329.33	1,401,809.00	-7.0%
3) Employee Benefits		3000-3999	3,225,846.96	3,385,372.00	4.9%
4) Books and Supplies		4000-4999	537,791.32	393,500.00	-26.8%
5) Services and Other Operating Expenditures		5000-5999	2,695,482.00	2,585,118.00	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	742,620.68	668,856.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,841,772.06	14,929,105.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			312,281.76	8,708.00	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,281.76	8,708.00	-97.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,750,051.71	9,062,333.47	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,750,051.71	9,062,333.47	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,750,051.71	9,062,333.47	3.6%
2) Ending Balance, June 30 (E + F1e)			9,062,333.47	9,071,041.47	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	307,109.95	388,391.95	26.5%
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	8,730,223.52	8,657,649.52	-0.8%
Reserve for Economic Uncertainties 7%	0000	9780	1,038,924.04		
Building Fund Debt Service	0000	9780	1,064,784.00		
Multi-Year Stabilization Fund	0000	9780	6,326,515.48		
Textbooks	0000	9780	300,000.00		
Reserve for Economic Uncertainties 7%	0000	9780		1,048,317.48	
Building Fund Debt Service	0000	9780		1,073,034.00	
Multi-Year Stabilization Fund	0000	9780		6,236,298.04	
Textbooks	0000	9780		300,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,528,674.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	92,133.20		
b) in Banks		9120	957.94		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	685,189.22		
4) Due from Grantor Government		9290	13,534.00		
5) Due from Other Funds		9310	811,940.40		
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			10,157,429.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	987,759.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	107,335.87		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,095,095.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,062,333.47		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,658,796.00	2,709,508.00	1.9%
Education Protection Account State Aid - Current Year		8012	218,932.00	215,650.00	-1.5%
State Aid - Prior Years		8019	94,314.00	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	9,226,851.00	9,374,381.00	1.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,198,893.00	12,299,539.00	0.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	182,460.00	158,900.00	-12.9%
Special Education Discretionary Grants		8182	13,534.00	13,468.00	-0.5%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			195,994.00	172,368.00	-12.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	21,470.00	22,126.00	3.1%
Lottery - Unrestricted and Instructional Materials		8560	331,258.86	294,363.00	-11.1%
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	144,042.00	148,320.00	3.0%
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	596,082.00	616,227.00	3.4%
TOTAL, OTHER STATE REVENUE			1,092,852.86	1,081,036.00	-1.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	137,145.05	100,000.00	-27.1%
Interest		8660	394,650.89	300,000.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,415.20	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	26,804.00	30,000.00	11.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	24,533.39	0.00	-100.0%
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	964,765.43	954,870.00	-1.0%
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			1,666,313.96	1,384,870.00	-16.9%
TOTAL, REVENUES			15,154,053.82	14,937,813.00	-1.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,759,492.44	5,097,123.00	7.1%
Certificated Pupil Support Salaries		1200	423,597.48	481,193.00	13.6%
Certificated Supervisors' and Administrators' Salaries		1300	767,662.53	743,443.00	-3.2%
Other Certificated Salaries		1900	181,949.32	172,691.00	-5.1%
TOTAL, CERTIFICATED SALARIES			6,132,701.77	6,494,450.00	5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	470,498.37	473,036.00	0.5%
Classified Support Salaries		2200	262,033.16	265,859.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	180,091.62	193,297.00	7.3%
Clerical, Technical and Office Salaries		2400	589,132.48	463,617.00	-21.3%
Other Classified Salaries		2900	5,573.70	6,000.00	7.6%
TOTAL, CLASSIFIED SALARIES			1,507,329.33	1,401,809.00	-7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,628,439.99	1,769,807.00	8.7%
PERS		3201-3202	360,151.00	371,185.00	3.1%
OASDI/Medicare/Alternative		3301-3302	196,874.19	203,466.00	3.3%
Health and Welfare Benefits		3401-3402	770,357.80	766,139.00	-0.5%
Unemployment Insurance		3501-3502	3,689.79	3,979.00	7.8%
Workers' Compensation		3601-3602	130,647.64	141,426.00	8.2%
OPEB, Allocated		3701-3702	120,901.12	114,584.00	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,785.43	14,786.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,225,846.96	3,385,372.00	4.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	99,274.52	1,000.00	-99.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	365,421.44	369,000.00	1.0%
Noncapitalized Equipment		4400	73,095.36	23,500.00	-67.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			537,791.32	393,500.00	-26.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	332,747.59	450,000.00	35.2%
Travel and Conferences		5200	24,603.79	4,000.00	-83.7%
Dues and Memberships		5300	26,379.93	22,800.00	-13.6%
Insurance		5400-5450	87,000.52	100,000.00	14.9%
Operations and Housekeeping Services		5500	351,407.61	360,000.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	580,068.70	269,006.00	-53.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,085,463.21	980,312.00	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	207,810.65	399,000.00	92.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,695,482.00	2,585,118.00	-4.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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	135,140.71	60,000.00	-55.6%
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	342,479.97	328,856.00	-4.0%
Other Debt Service - Principal		7439	265,000.00	280,000.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			742,620.68	668,856.00	-9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			14,841,772.06	14,929,105.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,198,893.00	12,299,539.00	0.8%
2) Federal Revenue		8100-8299	195,994.00	172,368.00	-12.1%
3) Other State Revenue		8300-8599	1,092,852.86	1,081,036.00	-1.1%
4) Other Local Revenue		8600-8799	1,666,313.96	1,384,870.00	-16.9%
5) TOTAL, REVENUES			15,154,053.82	14,937,813.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,188,454.32	8,650,621.00	5.6%
2) Instruction - Related Services	2000-2999		3,665,989.89	3,547,319.00	-3.2%
3) Pupil Services	3000-3999		613,585.83	687,972.00	12.1%
4) Ancillary Services	4000-4999		26,236.23	26,957.00	2.7%
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		267,502.47	247,312.00	-7.5%
8) Plant Services	8000-8999		1,337,382.64	1,100,068.00	-17.7%
9) Other Outgo	9000-9999	Except 7600-7699	742,620.68	668,856.00	-9.9%
10) TOTAL, EXPENDITURES			14,841,772.06	14,929,105.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			312,281.76	8,708.00	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,281.76	8,708.00	-97.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,750,051.71	9,062,333.47	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,750,051.71	9,062,333.47	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,750,051.71	9,062,333.47	3.6%
2) Ending Balance, June 30 (E + F1e)			9,062,333.47	9,071,041.47	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	307,109.95	388,391.95	26.5%
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	8,730,223.52	8,657,649.52	-0.8%
Reserve for Economic Uncertainties 7%	0000	9780	1,038,924.04		
Building Fund Debt Service	0000	9780	1,064,784.00		
Multi-Year Stabilization Fund	0000	9780	6,326,515.48		
Textbooks	0000	9780	300,000.00		
Reserve for Economic Uncertainties 7%	0000	9780		1,048,317.48	
Building Fund Debt Service	0000	9780		1,073,034.00	
Multi-Year Stabilization Fund	0000	9780		6,236,298.04	
Textbooks	0000	9780		300,000.00	

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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
6300	Lottery: Instructional Materials	288,995.38	363,412.38
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	18,114.57	24,979.57
Total, Restricted Balance		307,109.95	388,391.95

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,552.00	9,589.00	0.4%
4) Other Local Revenue		8600-8799	1,224.12	412.00	-66.3%
5) TOTAL, REVENUES			10,776.12	10,001.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,082.55	6,830.00	-3.6%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,392.84	2,359.00	-1.4%
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	390.94	400.00	2.3%
9) TOTAL, EXPENDITURES			9,866.33	9,589.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			909.79	412.00	-54.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,022.97	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			(7,022.97)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,113.18)	412.00	-106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,030.37	1,917.19	-76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,030.37	1,917.19	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,030.37	1,917.19	-76.1%
2) Ending Balance, June 30 (E + F1e)			1,917.19	2,329.19	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,917.19	2,329.19	21.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,104.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	98.24		
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	128.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	23.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,354.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,436.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,437.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,917.19		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	8,842.00	8,842.00	0.0%
All Other State Revenue	All Other	8590	710.00	747.00	5.2%
TOTAL, OTHER STATE REVENUE			9,552.00	9,589.00	0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	382.88	412.00	7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	121.24	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	720.00	0.00	-100.0%
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			1,224.12	412.00	-66.3%
TOTAL, REVENUES			10,776.12	10,001.00	-7.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,082.55	6,830.00	-3.6%
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			7,082.55	6,830.00	-3.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,062.75	2,041.00	-1.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	96.03	98.00	2.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.90	3.00	3.4%
Workers' Compensation		3601-3602	120.43	119.00	-1.2%
OPEB, Allocated		3701-3702	110.73	98.00	-11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,392.84	2,359.00	-1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	390.94	400.00	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390.94	400.00	2.3%
TOTAL, EXPENDITURES			9,866.33	9,589.00	-2.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,022.97	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,022.97	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,022.97)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,552.00	9,589.00	0.4%
4) Other Local Revenue		8600-8799	1,224.12	412.00	-66.3%
5) TOTAL, REVENUES			10,776.12	10,001.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,475.39	9,189.00	-3.0%
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		390.94	400.00	2.3%
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			9,866.33	9,589.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			909.79	412.00	-54.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,022.97	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			(7,022.97)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,113.18)	412.00	-106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,030.37	1,917.19	-76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,030.37	1,917.19	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,030.37	1,917.19	-76.1%
2) Ending Balance, June 30 (E + F1e)			1,917.19	2,329.19	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,917.19	2,329.19	21.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6391	Adult Education Program	1,795.95	1,795.95
9010	Other Restricted Local	121.24	533.24
Total, Restricted Balance		1,917.19	2,329.19

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,615,550.47	5,066,870.00	40.1%
4) Other Local Revenue		8600-8799	8,379,916.65	7,127,822.00	-14.9%
5) TOTAL, REVENUES			11,995,467.12	12,194,692.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	388,799.87	331,562.00	-14.7%
2) Classified Salaries		2000-2999	5,161,617.79	5,183,147.00	0.4%
3) Employee Benefits		3000-3999	2,623,237.66	2,540,696.00	-3.1%
4) Books and Supplies		4000-4999	376,918.85	2,376,333.00	530.5%
5) Services and Other Operating Expenditures		5000-5999	482,211.57	421,843.00	-12.5%
6) Capital Outlay		6000-6999	368,986.06	170,000.00	-53.9%
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	400,208.38	496,846.00	24.1%
9) TOTAL, EXPENDITURES			9,801,980.18	11,520,427.00	17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,193,486.94	674,265.00	-69.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,193,486.94	674,265.00	-69.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,975,735.06	8,169,222.00	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,975,735.06	8,169,222.00	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,975,735.06	8,169,222.00	36.7%
2) Ending Balance, June 30 (E + F1e)			8,169,222.00	8,843,487.00	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,169,222.00	8,843,487.32	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.32)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,645,815.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	114,956.84		
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	396,922.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	132,767.10		
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			11,290,462.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	775,221.98		
2) Due to Grantor Governments		9590	620.45		
3) Due to Other Funds		9610	540,971.87		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,804,426.41		
6) TOTAL, LIABILITIES			3,121,240.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,169,222.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,178,545.47	4,978,573.00	56.6%
Arts and Music in Schools (Prop 28)	6770	8590	45,536.00	45,536.00	0.0%
All Other State Revenue	All Other	8590	391,469.00	42,761.00	-89.1%
TOTAL, OTHER STATE REVENUE			3,615,550.47	5,066,870.00	40.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	389,215.69	392,732.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	134,359.84	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	7,496,549.56	6,400,000.00	-14.6%
Interagency Services		8677	359,791.56	335,090.00	-6.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,379,916.65	7,127,822.00	-14.9%
TOTAL, REVENUES			11,995,467.12	12,194,692.00	1.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	58,208.62	57,068.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,519.90	179,575.00	-1.1%
Other Certificated Salaries		1900	149,071.35	94,919.00	-36.3%
TOTAL, CERTIFICATED SALARIES			388,799.87	331,562.00	-14.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,576,503.80	4,604,945.00	0.6%
Classified Support Salaries		2200	34,323.20	26,253.00	-23.5%
Classified Supervisors' and Administrators' Salaries		2300	155,337.96	156,635.00	0.8%
Clerical, Technical and Office Salaries		2400	395,452.83	395,314.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,161,617.79	5,183,147.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	108,918.48	101,089.00	-7.2%
PERS		3201-3202	1,205,061.33	1,150,404.00	-4.5%
OASDI/Medicare/Alternative		3301-3302	356,260.83	354,507.00	-0.5%
Health and Welfare Benefits		3401-3402	765,449.45	769,303.00	0.5%
Unemployment Insurance		3501-3502	2,721.23	2,675.00	-1.7%
Workers' Compensation		3601-3602	95,305.87	89,888.00	-5.7%
OPEB, Allocated		3701-3702	89,520.47	72,830.00	-18.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,623,237.66	2,540,696.00	-3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	283,681.70	2,353,959.00	729.8%
Noncapitalized Equipment		4400	93,237.15	22,374.00	-76.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			376,918.85	2,376,333.00	530.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,800.68	24,700.00	38.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	95.00	525.00	452.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,768.19	65,000.00	45.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,243.18)	(156,921.00)	547.3%
Professional/Consulting Services and Operating Expenditures		5800	429,302.47	468,539.00	9.1%
Communications		5900	14,488.41	20,000.00	38.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,211.57	421,843.00	-12.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	297,732.31	150,000.00	-49.6%
Buildings and Improvements of Buildings		6200	71,253.75	20,000.00	-71.9%
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			368,986.06	170,000.00	-53.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	400,208.38	496,846.00	24.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			400,208.38	496,846.00	24.1%
TOTAL, EXPENDITURES			9,801,980.18	11,520,427.00	17.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,615,550.47	5,066,870.00	40.1%
4) Other Local Revenue		8600-8799	8,379,916.65	7,127,822.00	-14.9%
5) TOTAL, REVENUES			11,995,467.12	12,194,692.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,377,277.06	9,299,828.00	26.1%
2) Instruction - Related Services	2000-2999		1,524,027.94	1,452,139.00	-4.7%
3) Pupil Services	3000-3999		81,778.72	78,366.00	-6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		400,208.38	496,846.00	24.1%
8) Plant Services	8000-8999		418,688.08	195,248.00	-53.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,801,980.18	11,520,427.00	17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,193,486.94	674,265.00	-69.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,193,486.94	674,265.00	-69.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,975,735.06	8,169,222.00	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,975,735.06	8,169,222.00	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,975,735.06	8,169,222.00	36.7%
2) Ending Balance, June 30 (E + F1e)			8,169,222.00	8,843,487.00	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,169,222.00	8,843,487.32	8.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.32)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	4,785.85	0.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	33,563.83	0.00
6130	Early Education: Center-Based Reserve Account	476,453.91	476,453.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	103,264.00	148,800.00
7810	Other Restricted State	1,128,555.00	1,128,555.00
9010	Other Restricted Local	6,422,599.41	7,089,678.41
Total, Restricted Balance		8,169,222.00	8,843,487.32

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,287,266.13	8,170,907.00	-1.4%
3) Other State Revenue		8300-8599	7,280,639.28	7,288,000.00	0.1%
4) Other Local Revenue		8600-8799	700,425.89	579,685.00	-17.2%
5) TOTAL, REVENUES			16,268,331.30	16,038,592.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,262,378.70	4,125,521.00	-3.2%
3) Employee Benefits		3000-3999	2,174,919.29	2,201,838.00	1.2%
4) Books and Supplies		4000-4999	7,121,243.37	7,791,816.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	362,215.80	399,322.00	10.2%
6) Capital Outlay		6000-6999	85,488.98	750,000.00	777.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	308,562.99	326,881.00	5.9%
9) TOTAL, EXPENDITURES			14,314,809.13	15,595,378.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,953,522.17	443,214.00	-77.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	925,200.03	1,000,000.00	8.1%
b) Transfers Out		7600-7629	925,200.03	1,000,000.00	8.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,953,522.17	443,214.00	-77.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,441,803.10	14,395,325.27	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,441,803.10	14,395,325.27	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,441,803.10	14,395,325.27	15.7%
2) Ending Balance, June 30 (E + F1e)			14,395,325.27	14,838,539.27	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	368,388.35	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,016,936.92	14,838,539.27	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,043,820.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	119,539.65		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
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	3,885,246.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	101,899.17		
6) Stores		9320	368,388.35		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,528,893.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	692,663.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	440,904.95		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,133,568.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,395,325.27		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,413,949.46	7,374,000.00	-0.5%
Donated Food Commodities		8221	873,316.67	796,907.00	-8.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,287,266.13	8,170,907.00	-1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,280,639.28	7,288,000.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,280,639.28	7,288,000.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	35,912.01	43,000.00	19.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	475,216.08	490,185.00	3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	148,072.65	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,225.15	46,500.00	12.8%
TOTAL, OTHER LOCAL REVENUE			700,425.89	579,685.00	-17.2%
TOTAL, REVENUES			16,268,331.30	16,038,592.00	-1.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,731,365.50	2,604,378.00	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	1,128,866.48	1,141,124.00	1.1%
Clerical, Technical and Office Salaries		2400	402,146.72	380,019.00	-5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,262,378.70	4,125,521.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,052,744.96	1,054,456.00	0.2%
OASDI/Medicare/Alternative		3301-3302	299,101.89	304,826.00	1.9%
Health and Welfare Benefits		3401-3402	701,805.33	709,890.00	1.2%
Unemployment Insurance		3501-3502	2,039.12	2,081.00	2.1%
Workers' Compensation		3601-3602	61,607.38	70,683.00	14.7%
OPEB, Allocated		3701-3702	57,620.61	59,902.00	4.0%
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			2,174,919.29	2,201,838.00	1.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	106,821.59	95,000.00	-11.1%
Noncapitalized Equipment		4400	12,117.24	75,000.00	519.0%
Food		4700	7,002,304.54	7,621,816.00	8.8%
TOTAL, BOOKS AND SUPPLIES			7,121,243.37	7,791,816.00	9.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,373.57	23,000.00	85.9%
Dues and Memberships		5300	2,558.60	3,000.00	17.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,982.52	1,500.00	-49.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,900.95	161,000.00	-16.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,159.61	36,822.00	142.9%
Professional/Consulting Services and Operating Expenditures		5800	131,155.44	167,000.00	27.3%
Communications		5900	6,085.11	7,000.00	15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			362,215.80	399,322.00	10.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	85,488.98	750,000.00	777.3%
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			85,488.98	750,000.00	777.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	308,562.99	326,881.00	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			308,562.99	326,881.00	5.9%
TOTAL, EXPENDITURES			14,314,809.13	15,595,378.00	8.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	925,200.03	1,000,000.00	8.1%
(a) TOTAL, INTERFUND TRANSFERS IN			925,200.03	1,000,000.00	8.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	925,200.03	1,000,000.00	8.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			925,200.03	1,000,000.00	8.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,287,266.13	8,170,907.00	-1.4%
3) Other State Revenue		8300-8599	7,280,639.28	7,288,000.00	0.1%
4) Other Local Revenue		8600-8799	700,425.89	579,685.00	-17.2%
5) TOTAL, REVENUES			16,268,331.30	16,038,592.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,003,263.62	15,266,997.00	9.0%
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		308,562.99	326,881.00	5.9%
8) Plant Services	8000-8999		2,982.52	1,500.00	-49.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,314,809.13	15,595,378.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,953,522.17	443,214.00	-77.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	925,200.03	1,000,000.00	8.1%
b) Transfers Out		7600-7629	925,200.03	1,000,000.00	8.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,953,522.17	443,214.00	-77.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,441,803.10	14,395,325.27	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,441,803.10	14,395,325.27	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,441,803.10	14,395,325.27	15.7%
2) Ending Balance, June 30 (E + F1e)			14,395,325.27	14,838,539.27	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	368,388.35	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,016,936.92	14,838,539.27	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13,295,026.32	14,838,537.67
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	721,910.60	1.60
Total, Restricted Balance		14,016,936.92	14,838,539.27

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	313,171.50	81,597.00	-73.9%
5) TOTAL, REVENUES			313,171.50	81,597.00	-73.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,290.62	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,685.00	5,200,000.00	19,386.6%
6) Capital Outlay		6000-6999	1,452,336.17	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			1,501,311.79	5,200,000.00	246.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(1,188,140.29)	(5,118,403.00)	330.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,000,000.00	4,000,000.00	-33.3%
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			6,000,000.00	4,000,000.00	-33.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			4,811,859.71	(1,118,403.00)	-123.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,691,355.54	6,503,215.25	284.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

30 66621 0000000
Form 14
F8APH1PDDT(2024-26)

Orange Unified
Orange County

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			1,691,355.54	6,503,215.25	284.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,691,355.54	6,503,215.25	284.5%
2) Ending Balance, June 30 (E + F1e)			6,503,215.25	5,384,812.25	-17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,949,447.71	4,749,447.71	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	553,767.54	635,364.54	14.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,976,605.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	75,278.76		
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	28,211.24		
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		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,080,095.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	33,975.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	542,904.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			576,879.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,503,215.25		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	168,902.91	81,597.00	-51.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	81,015.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	63,252.83	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			313,171.50	81,597.00	-73.9%
TOTAL, REVENUES			313,171.50	81,597.00	-73.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,290.62	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,290.62	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,200,000.00	New
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	26,685.00	0.00	-100.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

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Form 14
F8APH1PDDT(2024-26)

Orange Unified
Orange County

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES					
CAPITAL OUTLAY					
Land Improvements		6170	44,697.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,407,638.67	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,452,336.17	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,501,311.79	5,200,000.00	246.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,000,000.00	4,000,000.00	-33.3%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000,000.00	4,000,000.00	-33.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,000,000.00	4,000,000.00	-33.3%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	313,171.50	81,597.00	-73.9%
5) TOTAL, REVENUES			313,171.50	81,597.00	-73.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999				
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			1,501,311.79	5,200,000.00	246.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,501,311.79	5,200,000.00	246.4%
			(1,188,140.29)	(5,118,403.00)	330.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929			
b) Transfers Out		7600-7629	6,000,000.00	4,000,000.00	-33.3%
2) Other Sources/Uses			0.00	0.00	0.0%
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			6,000,000.00	4,000,000.00	-33.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			4,811,859.71	(1,118,403.00)	-123.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,691,355.54	6,503,215.25	284.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,691,355.54	6,503,215.25	284.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,691,355.54	6,503,215.25	284.5%
2) Ending Balance, June 30 (E + F1e)			6,503,215.25	5,384,812.25	-17.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,949,447.71	4,749,447.71	-20.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	553,767.54	635,364.54	14.7%
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%

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

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Form 14
F8APH1PDDT(2024-25)

Orange Unified
Orange County

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,949,447.71	4,749,447.71
Total, Restricted Balance		5,949,447.71	4,749,447.71

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,706.82	50,470.00	-22.0%
5) TOTAL, REVENUES			64,706.82	50,470.00	-22.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,706.82	50,470.00	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,656,085.34	3,231,538.00	-11.6%
b) Transfers Out		7600-7629	3,733,223.94	3,746,213.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(77,138.60)	(514,675.00)	567.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,431.78)	(464,205.00)	3,634.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190,457.86	1,178,026.08	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,457.86	1,178,026.08	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,457.86	1,178,026.08	-1.0%
2) Ending Balance, June 30 (E + F1e)			1,178,026.08	713,821.08	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,178,026.08	713,821.08	-39.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,199,956.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,947.74		
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	4,020.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	418,255.88		
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			1,635,181.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	457,155.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			457,155.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,178,026.08		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	49,195.08	50,470.00	2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,511.74	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			64,706.82	50,470.00	-22.0%
TOTAL, REVENUES			64,706.82	50,470.00	-22.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,656,085.34	3,231,538.00	-11.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,656,085.34	3,231,538.00	-11.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,733,223.94	3,746,213.00	0.3%
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			3,733,223.94	3,746,213.00	0.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(77,138.60)	(514,675.00)	567.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,706.82	50,470.00	-22.0%
5) TOTAL, REVENUES			64,706.82	50,470.00	-22.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,706.82	50,470.00	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,656,085.34	3,231,538.00	-11.6%
b) Transfers Out		7600-7629	3,733,223.94	3,746,213.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(77,138.60)	(514,675.00)	567.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,431.78)	(464,205.00)	3,634.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190,457.86	1,178,026.08	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,457.86	1,178,026.08	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,457.86	1,178,026.08	-1.0%
2) Ending Balance, June 30 (E + F1e)			1,178,026.08	713,821.08	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,178,026.08	713,821.08	-39.4%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,682,733.89	2,381,010.00	-11.2%
5) TOTAL, REVENUES			2,682,733.89	2,381,010.00	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,694.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,171,283.60	0.00	-100.0%
6) Capital Outlay		6000-6999	22,780,057.18	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			24,009,035.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,326,301.76)	2,381,010.00	-111.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	120,412.80	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			(120,412.80)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,446,714.56)	2,381,010.00	-111.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,767,725.52	35,321,010.96	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,767,725.52	35,321,010.96	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,767,725.52	35,321,010.96	-37.8%
2) Ending Balance, June 30 (E + F1e)			35,321,010.96	37,702,020.96	6.7%
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	35,321,010.96	37,702,020.96	6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,931,009.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	420,144.69		
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	131,175.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,688,241.00		
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			44,170,571.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,161,319.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,688,241.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,849,560.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			35,321,010.96		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,073,557.20	2,381,010.00	14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	609,176.69	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			2,682,733.89	2,381,010.00	-11.2%
TOTAL, REVENUES			2,682,733.89	2,381,010.00	-11.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,092.73	0.00	-100.0%
Noncapitalized Equipment		4400	10,602.14	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			57,694.87	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,642.42	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,169,641.18	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,171,283.60	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,411,311.42	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	2,368,745.76	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			22,780,057.18	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,009,035.65	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	120,412.80	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			120,412.80	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(120,412.80)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,682,733.89	2,381,010.00	-11.2%
5) TOTAL, REVENUES			2,682,733.89	2,381,010.00	-11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,009,035.65	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,009,035.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,326,301.76)	2,381,010.00	-111.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	120,412.80	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			(120,412.80)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,446,714.56)	2,381,010.00	-111.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,767,725.52	35,321,010.96	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,767,725.52	35,321,010.96	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,767,725.52	35,321,010.96	-37.8%
2) Ending Balance, June 30 (E + F1e)			35,321,010.96	37,702,020.96	6.7%
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	35,321,010.96	37,702,020.96	6.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	35,321,010.96	37,702,020.96
Total, Restricted Balance		35,321,010.96	37,702,020.96

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	914,050.25	745,121.00	-18.5%
5) TOTAL, REVENUES			914,050.25	745,121.00	-18.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	64,021.10	80,000.00	25.0%
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			64,021.10	80,000.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			850,029.15	665,121.00	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			850,029.15	665,121.00	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,288,489.05	6,138,518.20	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,288,489.05	6,138,518.20	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,288,489.05	6,138,518.20	16.1%
2) Ending Balance, June 30 (E + F1e)			6,138,518.20	6,803,639.20	10.8%
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	6,138,518.20	6,803,639.20	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,067,171.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	65,465.82		
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	23,554.57		
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			6,156,191.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,673.64		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,673.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,138,518.20		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	241,205.51	245,121.00	1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	80,313.82	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	592,530.92	500,000.00	-15.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			914,050.25	745,121.00	-18.5%
TOTAL, REVENUES			914,050.25	745,121.00	-18.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,673.64	15,000.00	-15.1%
Professional/Consulting Services and Operating Expenditures		5800	46,347.46	65,000.00	40.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,021.10	80,000.00	25.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			64,021.10	80,000.00	25.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	914,050.25	745,121.00	-18.5%
5) TOTAL, REVENUES			914,050.25	745,121.00	-18.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		64,021.10	80,000.00	25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,021.10	80,000.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			850,029.15	665,121.00	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			850,029.15	665,121.00	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,288,489.05	6,138,518.20	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,288,489.05	6,138,518.20	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,288,489.05	6,138,518.20	16.1%
2) Ending Balance, June 30 (E + F1e)			6,138,518.20	6,803,639.20	10.8%
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	6,138,518.20	6,803,639.20	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,138,518.20	6,803,639.20
Total, Restricted Balance		6,138,518.20	6,803,639.20

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,024,726.17	1,609,437.00	-20.5%
5) TOTAL, REVENUES			2,024,726.17	1,609,437.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,034.40	0.00	-100.0%
6) Capital Outlay		6000-6999	452,570.14	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			453,604.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,571,121.63	1,609,437.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,571,121.63	1,609,437.00	2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,348,589.92	36,919,711.55	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,348,589.92	36,919,711.55	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,348,589.92	36,919,711.55	4.4%
2) Ending Balance, June 30 (E + F1e)			36,919,711.55	38,529,148.55	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,919,711.55	38,529,148.55	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,407,975.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	392,848.28		
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	122,017.72		
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			36,922,841.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,130.00		
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			3,130.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			36,919,711.55		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,523,908.88	1,609,437.00	5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	500,817.29	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			2,024,726.17	1,609,437.00	-20.5%
TOTAL, REVENUES			2,024,726.17	1,609,437.00	-20.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,034.40	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,034.40	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	452,570.14	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	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			452,570.14	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			453,604.54	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,024,726.17	1,609,437.00	-20.5%
5) TOTAL, REVENUES			2,024,726.17	1,609,437.00	-20.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		453,604.54	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			453,604.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,571,121.63	1,609,437.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,571,121.63	1,609,437.00	2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,348,589.92	36,919,711.55	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,348,589.92	36,919,711.55	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,348,589.92	36,919,711.55	4.4%
2) Ending Balance, June 30 (E + F1e)			36,919,711.55	38,529,148.55	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,919,711.55	38,529,148.55	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	36,526,863.27	38,136,300.27
9010	Other Restricted Local	392,848.28	392,848.28
Total, Restricted Balance		36,919,711.55	38,529,148.55

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,169,470.18	159,643.00	-86.3%
5) TOTAL, REVENUES			1,169,470.18	159,643.00	-86.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,313.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,192,496.56	942,450.00	-21.0%
6) Capital Outlay		6000-6999	13,851,761.43	8,253,538.00	-40.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,069,571.76	9,195,988.00	-39.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,900,101.58)	(9,036,345.00)	-35.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,955,549.49	8,186,591.00	-56.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,955,549.49	8,186,591.00	-56.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,055,447.91	(849,754.00)	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,889,324.51	12,944,772.42	64.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,889,324.51	12,944,772.42	64.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,889,324.51	12,944,772.42	64.1%
2) Ending Balance, June 30 (E + F1e)			12,944,772.42	12,095,018.42	-6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,048,718.26	8,728,054.26	-21.0%
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	1,896,054.16	3,366,964.16	77.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,322,031.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	143,959.77		
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	37,931.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	745,364.86		
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			14,249,287.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,304,515.32		
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			1,304,515.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,944,772.42		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	253,262.41	159,643.00	-37.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	145,907.77	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	770,300.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,169,470.18	159,643.00	-86.3%
TOTAL, REVENUES			1,169,470.18	159,643.00	-86.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,238.93	0.00	-100.0%
Noncapitalized Equipment		4400	17,074.84	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,313.77	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,204.43	361,000.00	267.6%
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	1,094,292.13	581,450.00	-46.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,192,496.56	942,450.00	-21.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,960,514.72	8,253,538.00	-36.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	891,246.71	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			13,851,761.43	8,253,538.00	-40.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,069,571.76	9,195,988.00	-39.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,955,549.49	8,186,591.00	-56.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,955,549.49	8,186,591.00	-56.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,955,549.49	8,186,591.00	-56.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,169,470.18	159,643.00	-86.3%
5) TOTAL, REVENUES			1,169,470.18	159,643.00	-86.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,069,571.76	9,195,988.00	-39.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,069,571.76	9,195,988.00	-39.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,900,101.58)	(9,036,345.00)	-35.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,955,549.49	8,186,591.00	-56.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,955,549.49	8,186,591.00	-56.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,055,447.91	(849,754.00)	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,889,324.51	12,944,772.42	64.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,889,324.51	12,944,772.42	64.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,889,324.51	12,944,772.42	64.1%
2) Ending Balance, June 30 (E + F1e)			12,944,772.42	12,095,018.42	-6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,048,718.26	8,728,054.26	-21.0%
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	1,896,054.16	3,366,964.16	77.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	11,048,718.26	8,728,054.26
Total, Restricted Balance		11,048,718.26	8,728,054.26

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,328.66	24,155.00	-17.6%
5) TOTAL, REVENUES			29,328.66	24,155.00	-17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,688.88	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			98,688.88	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,360.22)	24,155.00	-134.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,360.22)	24,155.00	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	577,368.89	508,008.67	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			577,368.89	508,008.67	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			577,368.89	508,008.67	-12.0%
2) Ending Balance, June 30 (E + F1e)			508,008.67	532,163.67	4.8%
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	508,008.67	532,163.67	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	500,925.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,405.07		
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	1,678.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			508,008.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			508,008.67		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,302.59	24,155.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,026.07	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			29,328.66	24,155.00	-17.6%
TOTAL, REVENUES			29,328.66	24,155.00	-17.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,688.88	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,688.88	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			98,688.88	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,328.66	24,155.00	-17.6%
5) TOTAL, REVENUES			29,328.66	24,155.00	-17.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		98,688.88	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			98,688.88	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(69,360.22)	24,155.00	-134.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,360.22)	24,155.00	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	577,368.89	508,008.67	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			577,368.89	508,008.67	-12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			577,368.89	508,008.67	-12.0%
2) Ending Balance, June 30 (E + F1e)			508,008.67	532,163.67	4.8%
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	508,008.67	532,163.67	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	508,008.67	532,163.67
Total, Restricted Balance		508,008.67	532,163.67

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,664.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,965,120.00	12,214,704.00	2.1%
5) TOTAL, REVENUES			12,016,784.00	12,214,704.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,868,550.00	12,159,925.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,868,550.00	12,159,925.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,234.00	54,779.00	-63.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,234.00	54,779.00	-63.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,816,713.00	6,989,990.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,713.00	6,989,990.00	2.5%
d) Other Restatements		9795	25,043.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,841,756.00	6,989,990.00	2.2%
2) Ending Balance, June 30 (E + F1e)			6,989,990.00	7,044,769.00	0.8%
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	6,989,990.00	7,044,769.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,942,187.00		
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	47,803.00		
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			6,989,990.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,989,990.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	51,664.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,664.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,983,461.00	11,993,874.00	9.2%
Unsecured Roll		8612	348,777.00	0.00	-100.0%
Prior Years' Taxes		8613	251,172.00	212,300.00	-15.5%
Supplemental Taxes		8614	212,953.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	168,757.00	8,530.00	-94.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,965,120.00	12,214,704.00	2.1%
TOTAL, REVENUES			12,016,784.00	12,214,704.00	1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	705,000.00	1,040,000.00	47.5%
Bond Interest and Other Service Charges		7434	11,163,550.00	11,119,925.00	-0.4%
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)			11,868,550.00	12,159,925.00	2.5%
TOTAL, EXPENDITURES			11,868,550.00	12,159,925.00	2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,664.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,965,120.00	12,214,704.00	2.1%
5) TOTAL, REVENUES			12,016,784.00	12,214,704.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,868,550.00	12,159,925.00	2.5%
10) TOTAL, EXPENDITURES			11,868,550.00	12,159,925.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			148,234.00	54,779.00	-63.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,234.00	54,779.00	-63.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,816,713.00	6,989,990.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,713.00	6,989,990.00	2.5%
d) Other Restatements		9795	25,043.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,841,756.00	6,989,990.00	2.2%
2) Ending Balance, June 30 (E + F1e)			6,989,990.00	7,044,769.00	0.8%
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	6,989,990.00	7,044,769.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,989,990.00	7,044,769.00
Total, Restricted Balance		6,989,990.00	7,044,769.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,292,827.46	7,786,591.00	-16.2%
5) TOTAL, REVENUES			9,292,827.46	7,786,591.00	-16.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,292,827.46	7,786,591.00	-16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,835,136.69	7,786,591.00	-58.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,835,136.69)	(7,786,591.00)	-58.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,542,309.23)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,542,430.93	121.70	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,542,430.93	121.70	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,542,430.93	121.70	-100.0%
2) Ending Balance, June 30 (E + F1e)			121.70	121.70	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	121.70	121.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,278.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	121.70		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,902.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,303.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,181.45		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,181.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			121.70		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	269,897.52	439,777.00	62.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	38,831.70	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	8,984,098.24	7,346,814.00	-18.2%
TOTAL, OTHER LOCAL REVENUE			9,292,827.46	7,786,591.00	-16.2%
TOTAL, REVENUES			9,292,827.46	7,786,591.00	-16.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	18,835,136.69	7,786,591.00	-58.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,835,136.69	7,786,591.00	-58.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,835,136.69)	(7,786,591.00)	-58.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,292,827.46	7,786,591.00	-16.2%
5) TOTAL, REVENUES			9,292,827.46	7,786,591.00	-16.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,292,827.46	7,786,591.00	-16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,835,136.69	7,786,591.00	-58.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,835,136.69)	(7,786,591.00)	-58.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,542,309.23)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,542,430.93	121.70	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,542,430.93	121.70	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,542,430.93	121.70	-100.0%
2) Ending Balance, June 30 (E + F1e)			121.70	121.70	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	121.70	121.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	121.70	121.70
Total, Restricted Balance		121.70	121.70

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,958,522.40	4,848,535.00	-2.2%
5) TOTAL, REVENUES			4,958,522.40	4,848,535.00	-2.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,070.10	280,133.00	-1.7%
3) Employee Benefits		3000-3999	133,466.42	132,902.00	-0.4%
4) Books and Supplies		4000-4999	244.93	1,000.00	308.3%
5) Services and Other Operating Expenses		5000-5999	4,859,173.16	5,891,337.00	21.2%
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			5,277,954.61	6,305,372.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(319,432.21)	(1,456,837.00)	356.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(319,432.21)	(1,456,837.00)	356.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,811,058.27	6,491,626.06	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,811,058.27	6,491,626.06	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,811,058.27	6,491,626.06	-4.7%
2) Ending Net Position, June 30 (E + F1e)			6,491,626.06	5,034,789.06	-22.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,491,626.06	5,034,789.06	-22.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,555,567.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	178,637.41		
b) in Banks		9120	250,000.00		
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	159,800.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	377,370.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			17,521,376.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,652,066.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	377,683.12		
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			11,029,750.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,491,626.06		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	661,123.49	680,728.00	3.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	225,063.41	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,072,335.50	4,167,807.00	2.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,958,522.40	4,848,535.00	-2.2%
TOTAL, REVENUES			4,958,522.40	4,848,535.00	-2.2%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	119,997.23	118,273.00	-1.4%
Clerical, Technical and Office Salaries		2400	165,072.87	161,860.00	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			285,070.10	280,133.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	76,844.93	76,075.00	-1.0%
OASDI/Medicare/Alternative		3301-3302	21,260.68	21,802.00	2.5%
Health and Welfare Benefits		3401-3402	25,708.64	25,709.00	0.0%
Unemployment Insurance		3501-3502	140.80	143.00	1.6%
Workers' Compensation		3601-3602	4,928.74	5,069.00	2.8%
OPEB, Allocated		3701-3702	4,582.63	4,104.00	-10.4%
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			133,466.42	132,902.00	-0.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	244.93	1,000.00	308.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			244.93	1,000.00	308.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	100.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	981,530.01	1,018,000.00	3.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,877,643.15	4,873,237.00	25.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,859,173.16	5,891,337.00	21.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,277,954.61	6,305,372.00	19.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,958,522.40	4,848,535.00	-2.2%
5) TOTAL, REVENUES			4,958,522.40	4,848,535.00	-2.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,277,954.61	6,305,372.00	19.5%
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			5,277,954.61	6,305,372.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(319,432.21)	(1,456,837.00)	356.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(319,432.21)	(1,456,837.00)	356.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,811,058.27	6,491,626.06	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,811,058.27	6,491,626.06	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,811,058.27	6,491,626.06	-4.7%
2) Ending Net Position, June 30 (E + F1e)			6,491,626.06	5,034,789.06	-22.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,491,626.06	5,034,789.06	-22.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,491,626.06	5,034,789.06
Total, Restricted Net Position		6,491,626.06	5,034,789.06

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,549,075.75	312,261.00	-97.3%
5) TOTAL, REVENUES			11,549,075.75	312,261.00	-97.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,694,645.24	5,926,755.00	26.2%
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			4,694,645.24	5,926,755.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,854,430.51	(5,614,494.00)	-181.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,354,430.51	(5,614,494.00)	-176.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	113,982,561.15	121,336,991.66	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,982,561.15	121,336,991.66	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			113,982,561.15	121,336,991.66	6.5%
2) Ending Net Position, June 30 (E + F1e)			121,336,991.66	115,722,497.66	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	121,336,991.66	115,722,497.66	-4.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	420,124.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,551.20		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	129,715,203.09		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,662.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	713,325.88		
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		9400			
11) TOTAL, ASSETS			130,909,867.41		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,555,471.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,404.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
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			9,572,875.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			121,336,991.66		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	90,021.73	127,672.00	41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,274,370.13	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	184,683.89	184,589.00	-0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,549,075.75	312,261.00	-97.3%
TOTAL, REVENUES			11,549,075.75	312,261.00	-97.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	4,694,645.24	5,926,755.00	26.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,694,645.24	5,926,755.00	26.2%
TOTAL, EXPENSES			4,694,645.24	5,926,755.00	26.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
(a + c - d + e)					

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,549,075.75	312,261.00	-97.3%
5) TOTAL, REVENUES			11,549,075.75	312,261.00	-97.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,694,645.24	5,926,755.00	26.2%
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			4,694,645.24	5,926,755.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,854,430.51	(5,614,494.00)	-181.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,354,430.51	(5,614,494.00)	-176.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	113,982,561.15	121,336,991.66	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,982,561.15	121,336,991.66	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			113,982,561.15	121,336,991.66	6.5%
2) Ending Net Position, June 30 (E + F1e)			121,336,991.66	115,722,497.66	-4.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	121,336,991.66	115,722,497.66	-4.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

GLOSSARY

Glossary of Common School Finance Terms

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

Ad valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

Assessed Valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Longitudinal Pupil Achievement Data System (CALPADS)—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

California Public Employees’ Retirement System (CalPERS)—State law requires that classified employees and their employer contribute to this retirement fund.

California State Teachers’ Retirement System (CalSTRS)—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California State Teachers’ Retirement System (CBEDS)—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential—like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency’s (LEA’s) enrollment, the concentration grant will provide 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district’s General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the “Implicit Price Deflator” for state and local governments—a government price index. See EC § 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of “criteria and standards.” These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
 - Each must be calculated separately

Forest Reserve Funds—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIII B of the California Constitution). Using 1978–79 as a base year, subsequent years’ limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called “Appropriation Limits,” these limits are commonly called “Gann Limits” after Paul Gann, the author of Proposition 4.

Grade Span Adjustments (GSA)—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See *Cost-of-Living Adjustment*.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Learning Continuity and Attendance Plan—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

Local Control and Accountability Plan (LCAP)—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

Mandate Block Grant (MBG)—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

Maintenance Factor—See *Proposition 98*.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS)—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

Prior Year’s Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K–14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K–14 school agencies in 1986–87.
- “Test 2” provides that K–14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K–12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Regional Occupational Center or Program (ROC/P)—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972–73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See *Proposition 98*.

Transitional Kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

NOTES

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

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