

**ADMINISTRATION**

5189 Verdugo Way, Camarillo, CA 93012
805-383-1902 • FAX 805-383-1908
www.vcoe.org

VENTURA COUNTY OFFICE OF EDUCATION

Dr. César Morales, County Superintendent of Schools

October 15, 2025

Mr. Calvin Peterson
Governing Board President
Ventura Unified School District
255 West Stanley Avenue #100
Ventura, CA 93001

Dear Mr. Peterson,

The Ventura County Office of Education has reviewed the Ventura Unified School District Unaudited Actuals for the 2024-25 fiscal year and submitted the report to the Superintendent of Public Instruction (Education Code 42100). In addition, the signed certification of the Unaudited Actuals has been sent to the Chief Business Official.

We appreciate your commitment to responsible financial management and remain available to provide guidance and support. If you have any questions about the Unaudited Actuals, please contact Danni Brook, Executive Director of School Business Advisory Services at DBrook@vcoe.org.

Sincerely,

Dr. César Morales
Ventura County Superintendent of Schools

cc: District Superintendent
District Chief Business Official
VCOE Deputy Superintendent, Fiscal and Administrative Services

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.54%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$117,098,940.33
	Appropriations Subject to Limit	\$117,098,940.33
	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	9.36%
	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 9, 2025

Printed Name: Dr. Antonio Castro

Title: Superintendent

To the Superintendent of Public Instruction:

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

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/09/2025

Printed Name: Dr. Cesar Morales

Title: County Superintendent of Schools

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

For County Office of Education:

Danni Brook
Name
Executive Director, School Business and Advisory
Title
805-383-1981
Telephone
DBrook@vcoe.org
E-mail Address

For School District:

Dr. Agha Ahsan Mirza
Name
Assistant Supt of Bus Services
Title
805-641-5000
Telephone
ahsa.mirza@venturausd.org
E-mail Address

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 16, 2025

Printed Name: Dr. Antonio Castro

Title: Superintendent

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Danni Brook

Name
Executive Director, School Business and Advisory

Title
805-383-1981

Telephone
DBrook@vcoe.org

E-mail Address

For School District:

Dr. Agha Ahsan Mirza

Name
Assistant Supt of Bus Services

Title
805-641-5000

Telephone
ahsa.mirza@venturausd.org

E-mail Address

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)	13,402.81	13,385.60	13,994.84	13,344.42	13,344.42	13,618.85
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)	13,402.81	13,385.60	13,994.84	13,344.42	13,344.42	13,618.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	75.94	75.94	75.94	77.73	77.73	77.73
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)	75.94	75.94	75.94	77.73	77.73	77.73
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,478.75	13,461.54	14,070.78	13,422.15	13,422.15	13,696.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description		Resource Codes		Object Codes		2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) LCFF Sources				181,569,119.56	0.00	181,569,119.56	183,326,005.00	0.00	183,326,005.00	1.0%		
2) Federal Revenue				0.00	9,328,977.72	9,328,977.72	0.00	8,851,489.00	8,851,489.00	-5.1%		
3) Other State Revenue				5,193,730.10	29,045,994.51	34,239,724.61	4,890,006.00	24,986,293.00	29,876,299.00	-12.7%		
4) Other Local Revenue				12,461,601.07	17,483,249.10	29,944,850.17	7,324,609.00	15,323,068.00	22,647,677.00	-24.4%		
5) TOTAL, REVENUES				199,224,450.73	55,858,221.33	255,082,672.06	195,540,620.00	49,160,850.00	244,701,470.00	-4.1%		
B. EXPENDITURES												
1) Certificated Salaries		1000-1999		70,336,746.50	20,941,856.23	91,278,602.73	63,011,974.00	25,618,966.00	88,630,940.00	-2.9%		
2) Classified Salaries		2000-2999		31,808,550.90	20,876,457.74	52,685,008.64	26,456,767.00	22,296,464.00	48,753,231.00	-7.5%		
3) Employee Benefits		3000-3999		45,033,570.09	26,101,975.84	71,135,545.93	40,288,850.00	29,981,101.00	70,269,951.00	-1.2%		
4) Books and Supplies		4000-4999		3,384,354.86	6,312,023.66	9,696,378.52	3,723,018.00	5,913,495.00	9,636,513.00	-0.6%		
5) Services and Other Operating Expenditures		5000-5999		20,981,895.62	14,789,264.53	35,771,160.15	26,464,467.00	4,433,708.00	30,898,175.00	-13.6%		
6) Capital Outlay		6000-6999		1,085,375.92	8,375,448.29	9,460,824.21	2,377,728.00	232,750.00	2,610,478.00	-72.4%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499		5,364,945.03	0.00	5,364,945.03	5,846,896.00	0.00	5,846,896.00	9.0%		
8) Other Outgo - Transfers of Indirect Costs		7300-7399		(3,059,341.11)	2,180,562.12	(878,778.99)	(2,675,700.00)	1,755,383.00	(920,317.00)	4.7%		
9) TOTAL, EXPENDITURES				174,936,097.81	99,577,588.41	274,513,686.22	165,494,000.00	90,231,867.00	255,725,867.00	-6.8%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
				24,288,352.92	(43,719,367.08)	(19,431,014.16)	30,046,620.00	(41,071,017.00)	(11,024,397.00)	-43.3%		
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
b) Transfers Out		7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
2) Other Sources/Uses												
a) Sources		8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
b) Uses		7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
3) Contributions		8980-8999		(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES				(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
				2,342,510.55	(21,773,524.71)	(19,431,014.16)	(2,187,001.00)	(8,837,396.00)	(11,024,397.00)	-43.3%		
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791		24,409,656.40	34,630,724.76	59,040,381.16	26,752,166.95	12,857,200.05	39,609,367.00	-32.9%		
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)			24,409,656.40	34,630,724.76	59,040,381.16	26,752,166.95	12,857,200.05	39,609,367.00	-32.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,409,656.40	34,630,724.76	59,040,381.16	26,752,166.95	12,857,200.05	39,609,367.00	-32.9%
2) Ending Balance, June 30 (E + F1e)			26,752,166.95	12,857,200.05	39,609,367.00	24,565,165.95	4,019,804.05	28,584,970.00	-27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	104,405.65	0.00	104,405.65	365,000.00	0.00	365,000.00	249.6%
Stores		9712	260,594.35	0.00	260,594.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,857,200.05	12,857,200.05	0.00	4,597,489.05	4,597,489.05	-64.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,387,166.95	0.00	26,387,166.95	24,200,165.95	0.00	24,200,165.95	-8.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(577,685.00)	(577,685.00)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,321,490.32	7,911,023.48	26,232,513.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	297,322.37	0.00	297,322.37				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	2,001,598.67	9,192,030.06	11,193,628.73				
4) Due from Grantor Government		9290	10,172,223.00	3,682,893.00	13,855,116.00				
5) Due from Other Funds		9310	753,640.14	142,046.77	895,686.91				
6) Stores		9320	260,594.35	0.00	260,594.35				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			31,806,868.85	20,927,993.31	52,734,862.16				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,283,869.38	5,629,684.13	8,913,553.51				
2) Due to Grantor Governments		9590	603,960.00	0.00	603,960.00				
3) Due to Other Funds		9610	1,166,872.52	516,319.50	1,683,192.02				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,924,789.63	1,924,789.63				
6) TOTAL, LIABILITIES			5,054,701.90	8,070,793.26	13,125,495.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			26,752,166.95	12,857,200.05	39,609,367.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	79,606,938.00	0.00	79,606,938.00	81,793,532.00	0.00	81,793,532.00	2.7%
Education Protection Account State Aid - Current Year		8012	17,158,618.00	0.00	17,158,618.00	14,166,304.00	0.00	14,166,304.00	-17.4%
State Aid - Prior Years		8019	948.00	0.00	948.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	439,829.55	0.00	439,829.55	419,685.00	0.00	419,685.00	-4.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	80,215,960.84	0.00	80,215,960.84	83,180,892.00	0.00	83,180,892.00	3.7%
Unsecured Roll Taxes		8042	2,487,551.02	0.00	2,487,551.02	2,487,551.00	0.00	2,487,551.00	0.0%
Prior Years' Taxes		8043	162,598.39	0.00	162,598.39	162,598.00	0.00	162,598.00	0.0%
Supplemental Taxes		8044	1,745,124.16	0.00	1,745,124.16	928,066.00	0.00	928,066.00	-46.8%
Education Revenue Augmentation Fund (ERAF)		8045	(181,940.36)	0.00	(181,940.36)	1,443,178.00	0.00	1,443,178.00	-893.2%

Description	2024-25 Unaudited Actuals		2025-26 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Community Redevelopment Funds (SB 617/699/1992)	2,442,044.96	0.00	2,442,044.96	1,464,696.00	0.00	1,464,696.00
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (EC 41604)						
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal, LCFF Sources	184,077,672.56	0.00	184,077,672.56	186,046,502.00	0.00	186,046,502.00
LCFF Transfers						
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	(2,508,553.00)	0.00	(2,508,553.00)	(2,720,497.00)	0.00	(2,720,497.00)
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00
LCFF Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, LCFF SOURCES	181,569,119.56	0.00	181,569,119.56	183,326,005.00	0.00	183,326,005.00
FEDERAL REVENUE						
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Entitlement	0.00	3,489,603.00	3,489,603.00	0.00	3,489,605.00	3,489,605.00
Special Education Discretionary Grants	0.00	445,758.20	445,758.20	0.00	318,793.00	318,793.00
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00
FEMA	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00
Title I, Part A, Basic		3,391,133.33	3,391,133.33		3,221,137.00	3,221,137.00
Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00
Title II, Part A, Supporting Effective Instruction		463,242.78	463,242.78		506,065.00	506,065.00
Title III, Immigrant Student Program		21,529.00	21,529.00		21,529.00	21,529.00
Title III, English Learner Program		285,423.00	285,423.00		278,475.00	278,475.00
Public Charter Schools Grant Program (PCSGP)		0.00	0.00		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,015,304.41	1,015,304.41		824,412.00	824,412.00	-18.8%
Career and Technical Education	3500-3599	8290		138,229.00	138,229.00		138,229.00	138,229.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	78,755.00	78,755.00	0.00	53,244.00	53,244.00	-32.4%
TOTAL, FEDERAL REVENUE			0.00	9,328,977.72	9,328,977.72	0.00	8,851,489.00	8,851,489.00	-5.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	301,721.00	301,721.00	0.00	301,721.00	301,721.00	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	683,363.00	0.00	683,363.00	678,379.00	0.00	678,379.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	2,774,593.10	1,326,740.00	4,101,333.10	2,711,627.00	1,164,154.00	3,875,781.00	-5.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homesowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions//In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		7,644,711.00	7,644,711.00		6,109,387.00	6,109,387.00	-20.1%
After School Education and Safety (ASES)	6010	8590		1,568,804.40	1,568,804.40		1,216,596.00	1,216,596.00	-22.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		20,880.00	20,880.00		20,880.00	20,880.00	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		1,061,736.22	1,061,736.22		821,257.00	821,257.00	-22.6%
Arts and Music in Schools (Prop 28)	6770	8590		2,234,462.00	2,234,462.00		2,234,462.00	2,234,462.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		35,000.00	35,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,735,774.00	14,851,939.89	16,587,713.89	1,500,000.00	13,117,836.00	14,617,836.00	-11.9%
TOTAL, OTHER STATE REVENUE			5,193,730.10	29,045,994.51	34,239,724.61	4,890,006.00	24,986,293.00	29,876,299.00	-12.7%

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)
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	2,189,527.97	2,189,527.97	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals	267,162.28	0.00	267,162.28	230,000.00	0.00	230,000.00
Interest	2,004,779.40	0.00	2,004,779.40	1,200,000.00	0.00	1,200,000.00
Net Increase (Decrease) in the Fair Value of Investments	125,984.00	0.00	125,984.00	0.00	0.00	-100.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue						
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenue from Local Sources	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue	10,063,675.39	2,421,112.57	12,484,787.96	5,894,609.00	2,464,705.00	8,359,314.00
						-33.0%

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)	
Tuition		8710	0.00	773,873.56	773,873.56	0.00	750,000.00	750,000.00	-3.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,098,735.00	12,098,735.00		12,108,363.00	12,108,363.00	0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,461,601.07	17,483,249.10	29,944,850.17	7,324,809.00	15,323,068.00	22,647,877.00	-24.4%
TOTAL, REVENUES			199,224,450.73	55,858,221.33	255,082,672.06	195,540,620.00	49,180,850.00	244,701,470.00	-4.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	55,621,533.69	10,276,279.81	65,897,813.50	50,484,955.00	13,217,792.00	63,702,747.00	-3.3%
Certificated Pupil Support Salaries		1200	4,119,587.17	8,189,731.95	12,309,319.12	3,271,039.00	9,403,562.00	12,674,601.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,335,025.76	2,206,300.09	12,541,325.85	9,079,898.00	2,733,951.00	11,813,849.00	-5.8%
Other Certificated Salaries		1900	260,599.88	269,544.38	530,144.26	176,082.00	263,661.00	439,743.00	-17.1%
TOTAL, CERTIFICATED SALARIES			70,336,746.50	20,941,856.23	91,278,602.73	63,011,974.00	25,618,966.00	88,630,940.00	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,528,099.75	9,986,283.14	13,514,382.89	931,314.00	11,829,599.00	12,760,913.00	-5.6%
Classified Support Salaries		2200	13,708,152.25	6,994,041.95	20,702,194.20	11,141,549.00	7,644,024.00	18,785,573.00	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	2,106,611.73	439,670.16	2,546,281.89	1,932,869.00	443,508.00	2,376,377.00	-6.7%
Clerical, Technical and Office Salaries		2400	10,808,280.43	673,661.26	11,481,941.69	9,611,761.00	1,033,459.00	10,645,220.00	-7.3%
Other Classified Salaries		2900	1,657,406.74	2,782,801.23	4,440,207.97	2,839,274.00	1,345,874.00	4,185,148.00	-5.7%
TOTAL, CLASSIFIED SALARIES			31,808,550.90	20,876,457.74	52,685,008.64	26,456,767.00	22,296,464.00	48,753,231.00	-7.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,969,371.23	11,922,474.91	24,891,846.14	11,657,700.00	13,240,890.00	24,898,590.00	0.0%
PERS		3201-3202	7,684,104.82	5,097,364.43	12,781,469.25	6,409,443.00	5,912,050.00	12,321,493.00	-3.6%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,565,699.11	1,905,693.23	5,471,392.34	3,034,438.00	2,097,175.00	5,131,613.00	-6.2%
Unemployment Insurance		3401-3402	17,852,497.35	6,279,421.71	24,131,919.06	16,845,243.00	7,880,244.00	24,725,487.00	2.5%
Workers' Compensation		3501-3502	51,387.68	20,848.68	72,236.36	44,627.00	23,624.00	68,251.00	-5.5%
OPEB, Allocated		3601-3602	1,788,861.45	723,053.69	2,511,915.14	1,561,393.00	827,118.00	2,388,511.00	-4.9%
OPEB, Active Employees		3701-3702	570,282.64	0.00	570,282.64	536,006.00	0.00	536,006.00	-6.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	551,365.81	153,119.19	704,485.00	200,000.00	0.00	200,000.00	-71.6%
			45,033,570.09	26,101,975.84	71,135,545.93	40,288,850.00	29,981,101.00	70,269,951.00	-1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,024.72	381,036.30	382,061.02	3,000.00	95,170.00	98,170.00	-74.3%
Books and Other Reference Materials		4200	0.00	13,113.43	13,113.43	0.00	14,000.00	14,000.00	6.8%
Materials and Supplies		4300	2,992,253.53	4,368,240.35	7,360,493.88	3,240,508.00	4,740,680.00	7,981,188.00	8.4%
Noncapitalized Equipment		4400	391,076.61	1,549,633.58	1,940,710.19	479,510.00	1,063,645.00	1,543,155.00	-20.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,384,354.86	6,312,023.66	9,696,378.52	3,723,018.00	5,913,495.00	9,636,513.00	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,361,745.41	7,496,993.42	8,858,738.83	0.00	7,596,621.00	7,596,621.00	-14.2%
Travel and Conferences		5200	302,735.28	645,881.82	948,617.10	349,348.00	665,841.00	1,015,189.00	7.0%
Dues and Memberships		5300	115,765.66	10,543.41	126,309.07	81,418.00	9,314.00	90,732.00	-28.2%
Insurance		5400 - 5450	5,238,259.00	0.00	5,238,259.00	4,416,636.00	0.00	4,416,636.00	-15.7%
Operations and Housekeeping Services		5500	4,455,842.77	7,419.52	4,463,262.29	4,217,710.00	6,355.00	4,224,065.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,135,151.76	455,407.78	1,590,559.54	988,033.00	402,000.00	1,390,033.00	-12.6%
Transfers of Direct Costs		5710	(346,816.37)	346,816.37	0.00	8,653,986.00	(8,653,986.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,048.16)	85,168.93	84,120.77	(6,237.00)	88,984.00	82,747.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	8,171,688.41	5,739,446.52	13,911,134.93	7,316,173.00	4,317,080.00	11,633,253.00	-16.4%
Communications		5900	548,571.86	1,586.76	550,158.62	447,400.00	1,499.00	448,899.00	-18.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,981,895.62	14,789,264.53	35,771,160.15	26,464,467.00	4,433,708.00	30,898,175.00	-13.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,635.60	4,635.60	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	7,422,701.95	7,422,701.95	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	1,085,375.92	948,110.74	2,033,486.66	2,377,728.00	232,750.00	2,610,478.00	28.4%
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			1,085,375.92	8,375,448.29	9,460,824.21	2,377,728.00	232,750.00	2,610,478.00	-72.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,364,945.03	0.00	5,364,945.03	5,846,896.00	0.00	5,846,896.00	9.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,364,945.03	0.00	5,364,945.03	5,846,896.00	0.00	5,846,896.00	9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(2,180,562.12)	2,180,562.12	0.00	(1,755,383.00)	1,755,383.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(878,778.99)	0.00	(878,778.99)	(920,317.00)	0.00	(920,317.00)	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,059,341.11)	2,180,562.12	(878,778.99)	(2,675,700.00)	1,755,383.00	(920,317.00)	4.7%
TOTAL, EXPENDITURES			174,936,097.81	99,577,588.41	274,513,686.22	165,494,000.00	90,231,867.00	255,725,867.00	-6.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs All Other Financing Uses (d) TOTAL, USES		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS Contributions from Unrestricted Revenues Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS		8980	(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%
		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%

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	181,569,119.56	0.00	181,569,119.56	183,326,005.00	0.00	183,326,005.00	1.0%
2) Federal Revenue		8100-8299	0.00	9,328,977.72	9,328,977.72	0.00	8,851,489.00	8,851,489.00	-5.1%
3) Other State Revenue		8300-8599	5,193,730.10	29,045,994.51	34,239,724.61	4,890,006.00	24,986,293.00	29,876,299.00	-12.7%
4) Other Local Revenue		8600-8799	12,461,601.07	17,483,249.10	29,944,850.17	7,324,609.00	15,323,068.00	22,647,677.00	-24.4%
5) TOTAL, REVENUES			199,224,450.73	55,858,221.33	255,082,672.06	195,540,620.00	49,160,850.00	244,701,470.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		87,161,615.45	56,803,408.74	143,965,024.19	85,779,183.00	53,164,464.00	138,943,647.00	-3.5%
2) Instruction - Related Services	2000-2999		26,334,914.00	5,205,425.24	31,540,339.24	21,770,905.00	6,077,425.00	27,848,330.00	-11.7%
3) Pupil Services	3000-3999		16,764,045.30	16,641,724.96	33,405,770.26	15,348,190.00	18,832,914.00	34,181,104.00	2.3%
4) Ancillary Services	4000-4999		2,761,292.67	53,312.86	2,814,605.53	2,385,575.00	65,030.00	2,450,605.00	-12.9%
5) Community Services	5000-5999		0.00	5,396.40	5,396.40	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		570,282.64	0.00	570,282.64	536,006.00	0.00	536,006.00	-6.0%
7) General Administration	7000-7999		17,906,180.37	4,067,460.28	21,973,640.65	17,299,817.00	2,671,263.00	19,971,080.00	-9.1%
8) Plant Services	8000-8999		18,072,822.35	16,800,859.93	34,873,682.28	16,527,428.00	9,420,771.00	25,948,199.00	-25.6%
9) Other Outgo	Except 7600-7699		5,364,945.03	0.00	5,364,945.03	5,846,896.00	0.00	5,846,896.00	9.0%
10) TOTAL, EXPENDITURES			174,936,097.81	99,577,588.41	274,513,686.22	165,494,000.00	90,231,867.00	255,725,867.00	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,288,352.92	(43,719,367.08)	(19,431,014.16)	30,046,620.00	(41,071,017.00)	(11,024,397.00)	-43.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,945,842.37)	21,945,842.37	0.00	(32,233,621.00)	32,233,621.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,342,510.55	(21,773,524.71)	(19,431,014.16)	(2,187,001.00)	(8,837,396.00)	(11,024,397.00)	-43.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,409,656.40	34,630,724.76	59,040,381.16	26,752,166.95	12,857,200.05	39,609,367.00	-32.9%

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)			24,409,656.40	34,630,724.76	59,040,381.16	26,752,166.95	12,857,200.05	39,609,367.00	-32.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,409,656.40	34,630,724.76	59,040,381.16	26,752,166.95	12,857,200.05	39,609,367.00	-32.9%
2) Ending Balance, June 30 (E + F1e)			26,752,166.95	12,857,200.05	39,609,367.00	24,565,165.95	4,019,804.05	28,584,970.00	-27.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	104,405.65	0.00	104,405.65	365,000.00	0.00	365,000.00	249.6%
Stores		9712	260,594.35	0.00	260,594.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,857,200.05	12,857,200.05	0.00	4,597,489.05	4,597,489.05	-64.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,387,166.95	0.00	26,387,166.95	24,200,165.95	0.00	24,200,165.95	-8.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(577,685.00)	(577,685.00)	New

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,470,520.25	577,095.25
6266	Educator Effectiveness, FY 2021-22	348,483.04	0.00
6318	Antibias Education Grant	33,933.77	33,933.77
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,738,277.42	2,889,731.42
7311	Classified School Employee Professional Development Block Grant	109,801.58	109,801.58
7399	LCFF Equity Multiplier	199,335.18	11,036.18
7435	Learning Recovery Emergency Block Grant	6,730,238.96	0.00
7810	Other Restricted State	1,053,282.40	836,683.40
9010	Other Restricted Local	173,327.45	139,207.45
Total, Restricted Balance		12,857,200.05	4,597,489.05

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	2,146,776.42	1,760,000.00	-18.0%
5) TOTAL, REVENUES			2,146,776.42	1,760,000.00	-18.0%
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	2,084,830.70	1,760,000.00	-15.6%
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			2,084,830.70	1,760,000.00	-15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,945.72	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)			61,945.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,739,176.27	1,801,121.99	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,739,176.27	1,801,121.99	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,739,176.27	1,801,121.99	3.6%
2) Ending Balance, June 30 (E + F1e)			1,801,121.99	1,801,121.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	68,458.71	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,732,663.28	1,801,121.99	4.0%
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	1,732,663.28		
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	68,458.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,801,121.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,801,121.99		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	2,146,776.42	1,760,000.00	-18.0%
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	0.00	0.00	0.0%
TOTAL, REVENUES			2,146,776.42	1,760,000.00	-18.0%
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	2,084,830.70	1,760,000.00	-15.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,084,830.70	1,760,000.00	-15.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,084,830.70	1,760,000.00	-15.6%
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					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,146,776.42	1,760,000.00	-18.0%
5) TOTAL, REVENUES			2,146,776.42	1,760,000.00	-18.0%
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		2,084,830.70	1,760,000.00	-15.6%
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			2,084,830.70	1,760,000.00	-15.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,945.72	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)			61,945.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,739,176.27	1,801,121.99	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,739,176.27	1,801,121.99	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,739,176.27	1,801,121.99	3.6%
2) Ending Balance, June 30 (E + F1e)			1,801,121.99	1,801,121.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	68,458.71	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,732,663.28	1,801,121.99	4.0%
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	1,732,663.28	1,801,121.99
Total, Restricted Balance		1,732,663.28	1,801,121.99

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	800,624.47	1,043,182.00	30.3%
3) Other State Revenue		8300-8599	5,428,478.00	5,290,009.00	-2.6%
4) Other Local Revenue		8600-8799	1,200,142.63	430,000.00	-64.2%
5) TOTAL, REVENUES			7,429,245.10	6,763,191.00	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,643,477.94	2,826,246.00	6.9%
2) Classified Salaries		2000-2999	1,001,418.58	1,044,235.00	4.3%
3) Employee Benefits		3000-3999	1,532,535.73	1,792,932.00	17.0%
4) Books and Supplies		4000-4999	615,660.85	433,640.00	-29.6%
5) Services and Other Operating Expenditures		5000-5999	665,260.67	690,369.00	3.8%
6) Capital Outlay		6000-6999	44,637.98	120,000.00	168.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	265,540.13	274,541.00	3.4%
9) TOTAL, EXPENDITURES			6,768,531.88	7,181,963.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			660,713.22	(418,772.00)	-163.4%
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)			660,713.22	(418,772.00)	-163.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,260,171.99	8,920,885.21	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,260,171.99	8,920,885.21	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,260,171.99	8,920,885.21	8.0%
2) Ending Balance, June 30 (E + F1e)			8,920,885.21	8,502,113.21	-4.7%
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	1,308,944.70	886,381.70	-32.3%
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	7,611,940.51	7,615,731.51	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	8,895,970.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	100,827.97		
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	404,299.40		
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			9,401,098.31		
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	205,978.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	274,234.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			480,213.10		
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)			8,920,885.21		
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	800,624.47	1,043,182.00	30.3%
TOTAL, FEDERAL REVENUE			800,624.47	1,043,182.00	30.3%
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	5,411,296.00	5,290,009.00	-2.2%
All Other State Revenue	All Other	8590	17,182.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,428,478.00	5,290,009.00	-2.6%
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	383,477.92	175,000.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	74,655.75	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	740,465.27	255,000.00	-65.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,543.69	0.00	-100.0%

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			1,200,142.63	430,000.00	-64.2%
TOTAL, REVENUES			7,429,245.10	6,763,191.00	-9.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,880,126.23	2,063,340.00	9.7%
Certificated Pupil Support Salaries		1200	158,955.68	160,759.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	444,063.04	443,063.00	-0.2%
Other Certificated Salaries		1900	160,332.99	159,084.00	-0.8%
TOTAL, CERTIFICATED SALARIES			2,643,477.94	2,826,246.00	6.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	157,940.02	151,019.00	-4.4%
Classified Support Salaries		2200	204,930.34	191,742.00	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	638,548.22	701,474.00	9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,001,418.58	1,044,235.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	371,196.52	427,618.00	15.2%
PERS		3201-3202	363,549.55	415,016.00	14.2%
OASDI/Medicare/Alternative		3301-3302	150,472.04	166,196.00	10.4%
Health and Welfare Benefits		3401-3402	581,857.15	712,967.00	22.5%
Unemployment Insurance		3501-3502	1,802.63	1,989.00	10.3%
Workers' Compensation		3601-3602	63,657.84	69,146.00	8.6%
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			1,532,535.73	1,792,932.00	17.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	78,161.30	61,400.00	-21.4%
Materials and Supplies		4300	313,235.67	284,642.00	-9.1%
Noncapitalized Equipment		4400	224,263.88	87,598.00	-60.9%
TOTAL, BOOKS AND SUPPLIES			615,660.85	433,640.00	-29.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,134.97	30,480.00	-17.9%
Dues and Memberships		5300	9,113.31	6,950.00	-23.7%
Insurance		5400-5450	0.00	2,000.00	New
Operations and Housekeeping Services		5500	157,767.01	137,000.00	-13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,266.15	2,500.00	-88.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,674.91	10,638.00	38.6%
Professional/Consulting Services and Operating Expenditures		5800	428,144.55	496,801.00	16.0%
Communications		5900	3,159.77	4,000.00	26.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			665,260.67	690,369.00	3.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,637.98	120,000.00	168.8%
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			44,637.98	120,000.00	168.8%
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	265,540.13	274,541.00	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			265,540.13	274,541.00	3.4%
TOTAL, EXPENDITURES			6,768,531.88	7,181,963.00	6.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	800,624.47	1,043,182.00	30.3%
3) Other State Revenue		8300-8599	5,428,478.00	5,290,009.00	-2.6%
4) Other Local Revenue		8600-8799	1,200,142.63	430,000.00	-64.2%
5) TOTAL, REVENUES			7,429,245.10	6,763,191.00	-9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,567,716.91	3,955,300.00	10.9%
2) Instruction - Related Services	2000-2999		2,042,179.28	2,115,870.00	3.6%
3) Pupil Services	3000-3999		267,926.88	261,416.00	-2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		265,540.13	274,541.00	3.4%
8) Plant Services	8000-8999		625,168.68	574,836.00	-8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,768,531.88	7,181,963.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			660,713.22	(418,772.00)	-163.4%
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)			660,713.22	(418,772.00)	-163.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,260,171.99	8,920,885.21	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,260,171.99	8,920,885.21	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,260,171.99	8,920,885.21	8.0%
2) Ending Balance, June 30 (E + F1e)			8,920,885.21	8,502,113.21	-4.7%
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	1,308,944.70	886,381.70	-32.3%
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	7,611,940.51	7,615,731.51	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
6371	CalWORKs for ROCP or Adult Education	279,412.00	161,446.00
6391	Adult Education Program	994,812.68	690,215.68
9010	Other Restricted Local	34,720.02	34,720.02
Total, Restricted Balance		1,308,944.70	886,381.70

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	2,705,808.96	2,439,117.00	-9.9%
4) Other Local Revenue		8600-8799	133,693.56	44,000.00	-67.1%
5) TOTAL, REVENUES			2,839,502.52	2,483,117.00	-12.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	42,697.67	3,000.00	-93.0%
2) Classified Salaries		2000-2999	1,453,022.95	1,399,896.00	-3.7%
3) Employee Benefits		3000-3999	786,037.22	782,554.00	-0.4%
4) Books and Supplies		4000-4999	45,246.76	75,721.00	67.4%
5) Services and Other Operating Expenditures		5000-5999	31,067.61	22,200.00	-28.5%
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	201,677.80	198,246.00	-1.7%
9) TOTAL, EXPENDITURES			2,559,750.01	2,481,617.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			279,752.51	1,500.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,752.51	1,500.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,111.95	900,864.46	45.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,111.95	900,864.46	45.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,111.95	900,864.46	45.0%
2) Ending Balance, June 30 (E + F1e)			900,864.46	902,364.46	0.2%
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	900,864.46	902,364.46	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,917,765.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	21,736.18		
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	61,699.40		
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			2,001,201.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28,532.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	62,872.70		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,008,931.60		
6) TOTAL, LIABILITIES			1,100,337.10		
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)			900,864.46		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,444,107.26	2,424,557.00	-0.8%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	261,701.70	14,560.00	-94.4%
TOTAL, OTHER STATE REVENUE			2,705,808.96	2,439,117.00	-9.9%
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	91,831.64	32,500.00	-64.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,926.18	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,935.74	11,500.00	-55.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133,693.56	44,000.00	-67.1%
TOTAL, REVENUES			2,839,502.52	2,483,117.00	-12.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	42,697.67	3,000.00	-93.0%
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			42,697.67	3,000.00	-93.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	51,741.17	11,000.00	-78.7%
Classified Support Salaries		2200	926.37	1,000.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	136,305.85	135,778.00	-0.4%
Clerical, Technical and Office Salaries		2400	57,844.34	53,093.00	-8.2%
Other Classified Salaries		2900	1,206,205.22	1,199,025.00	-0.6%
TOTAL, CLASSIFIED SALARIES			1,453,022.95	1,399,896.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	77,022.13	64,059.00	-16.8%
PERS		3201-3202	259,485.42	283,643.00	9.3%
OASDI/Medicare/Alternative		3301-3302	89,004.34	86,736.00	-2.5%
Health and Welfare Benefits		3401-3402	323,944.50	322,871.00	-0.3%
Unemployment Insurance		3501-3502	752.71	704.00	-6.5%
Workers' Compensation		3601-3602	26,328.12	24,541.00	-6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			786,037.22	782,554.00	-0.4%
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	27,539.97	65,721.00	138.6%
Noncapitalized Equipment		4400	17,706.79	10,000.00	-43.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,246.76	75,721.00	67.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,786.02	3,200.00	14.9%
Dues and Memberships		5300	1,028.09	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,568.50	4,000.00	-12.4%
Professional/Consulting Services and Operating Expenditures		5800	22,685.00	15,000.00	-33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,067.61	22,200.00	-28.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	201,677.80	198,246.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,677.80	198,246.00	-1.7%
TOTAL, EXPENDITURES			2,559,750.01	2,481,617.00	-3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,705,808.96	2,439,117.00	-9.9%
4) Other Local Revenue		8600-8799	133,693.56	44,000.00	-67.1%
5) TOTAL, REVENUES			2,839,502.52	2,483,117.00	-12.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,978,318.47	1,974,289.00	-0.2%
2) Instruction - Related Services	2000-2999		309,521.37	305,411.00	-1.3%
3) Pupil Services	3000-3999		70,232.37	3,671.00	-94.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,677.80	198,246.00	-1.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,559,750.01	2,481,617.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			279,752.51	1,500.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			279,752.51	1,500.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,111.95	900,864.46	45.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,111.95	900,864.46	45.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,111.95	900,864.46	45.0%
2) Ending Balance, June 30 (E + F1e)			900,864.46	902,364.46	0.2%
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	900,864.46	902,364.46	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6130	Early Education: Center-Based Reserve Account	60,307.80	62,807.80
7810	Other Restricted State	835,663.54	835,663.54
9010	Other Restricted Local	4,893.12	3,893.12
Total, Restricted Balance		900,864.46	902,364.46

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	4,153,418.87	4,250,000.00	2.3%
3) Other State Revenue		8300-8599	5,629,198.84	5,400,000.00	-4.1%
4) Other Local Revenue		8600-8799	160,484.28	40,000.00	-75.1%
5) TOTAL, REVENUES			9,943,101.99	9,690,000.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,481,133.97	4,459,247.00	-0.5%
3) Employee Benefits		3000-3999	2,248,404.66	2,414,830.00	7.4%
4) Books and Supplies		4000-4999	3,884,589.55	3,968,443.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	2,425.14	91,226.00	3,661.7%
6) Capital Outlay		6000-6999	107,652.07	100,000.00	-7.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	411,561.06	447,530.00	8.7%
9) TOTAL, EXPENDITURES			11,135,766.45	11,481,276.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,192,664.46)	(1,791,276.00)	50.2%
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)			(1,192,664.46)	(1,791,276.00)	50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,831,299.22	2,638,634.76	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,831,299.22	2,638,634.76	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,831,299.22	2,638,634.76	-31.1%
2) Ending Balance, June 30 (E + F1e)			2,638,634.76	847,358.76	-67.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	67,388.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,571,246.65	851,217.29	-66.9%
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	(3,858.53)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	178,602.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,024.30		
b) in Banks		9120	432,738.73		
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	1,331,467.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,288,862.97		
6) Stores		9320	67,388.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,301,084.27		
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	128,673.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	533,775.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			662,449.51		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,638,634.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,153,418.87	4,250,000.00	2.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,153,418.87	4,250,000.00	2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,629,198.84	5,400,000.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,629,198.84	5,400,000.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	73,329.21	10,000.00	-86.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	44,697.78	10,000.00	-77.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(189.85)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	42,647.14	20,000.00	-53.1%
TOTAL, OTHER LOCAL REVENUE			160,484.28	40,000.00	-75.1%
TOTAL, REVENUES			9,943,101.99	9,690,000.00	-2.5%
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	3,959,232.39	3,976,760.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	312,637.71	328,872.00	5.2%
Clerical, Technical and Office Salaries		2400	169,230.32	131,615.00	-22.2%
Other Classified Salaries		2900	40,033.55	22,000.00	-45.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,481,133.97	4,459,247.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	7,263.00	New
PERS		3201-3202	1,040,086.00	1,084,256.00	4.2%
OASDI/Medicare/Alternative		3301-3302	336,744.21	330,190.00	-1.9%
Health and Welfare Benefits		3401-3402	785,961.70	914,129.00	16.3%
Unemployment Insurance		3501-3502	2,197.08	2,177.00	-0.9%
Workers' Compensation		3601-3602	78,415.67	76,815.00	-2.0%
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	5,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,248,404.66	2,414,830.00	7.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	195,584.80	203,000.00	3.8%
Noncapitalized Equipment		4400	1,088.73	50,000.00	4,492.5%
Food		4700	3,687,916.02	3,715,443.00	0.7%
TOTAL, BOOKS AND SUPPLIES			3,884,589.55	3,968,443.00	2.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,023.51	6,622.00	-5.7%
Dues and Memberships		5300	2,399.34	2,089.00	-12.9%
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	31,842.05	30,000.00	-5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(97,663.02)	(97,485.00)	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	58,823.26	150,000.00	155.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,425.14	91,226.00	3,661.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	107,652.07	0.00	-100.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			107,652.07	100,000.00	-7.1%
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	411,561.06	447,530.00	8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			411,561.06	447,530.00	8.7%
TOTAL, EXPENDITURES			11,135,766.45	11,481,276.00	3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	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	4,153,418.87	4,250,000.00	2.3%
3) Other State Revenue		8300-8599	5,629,198.84	5,400,000.00	-4.1%
4) Other Local Revenue		8600-8799	160,484.28	40,000.00	-75.1%
5) TOTAL, REVENUES			9,943,101.99	9,690,000.00	-2.5%
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		10,616,553.32	11,033,746.00	3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		411,561.06	447,530.00	8.7%
8) Plant Services	8000-8999		107,652.07	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,135,766.45	11,481,276.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,192,664.46)	(1,791,276.00)	50.2%
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)			(1,192,664.46)	(1,791,276.00)	50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,831,299.22	2,638,634.76	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,831,299.22	2,638,634.76	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,831,299.22	2,638,634.76	-31.1%
2) Ending Balance, June 30 (E + F1e)			2,638,634.76	847,358.76	-67.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	67,388.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,571,246.65	851,217.29	-66.9%
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	(3,858.53)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,794,712.18	851,217.29
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	776,534.47	0.00
Total, Restricted Balance		2,571,246.65	851,217.29

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	464,287.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,935,998.89	1,925,000.00	-72.2%
5) TOTAL, REVENUES			7,400,286.39	1,925,000.00	-74.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	683,114.78	825,989.00	20.9%
3) Employee Benefits		3000-3999	354,909.43	438,680.00	23.6%
4) Books and Supplies		4000-4999	220,910.91	1,189,653.00	438.5%
5) Services and Other Operating Expenditures		5000-5999	3,161,180.00	3,820,497.00	20.9%
6) Capital Outlay		6000-6999	64,327,114.37	43,872,143.00	-31.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,747,229.49	50,146,962.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,346,943.10)	(48,221,962.00)	-21.4%
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	113,000,000.00	113,000,000.00	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			113,000,000.00	113,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,653,056.90	64,778,038.00	25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,663,036.53	157,304,288.43	48.9%
b) Audit Adjustments		9793	(11,805.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			105,651,231.53	157,304,288.43	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,651,231.53	157,304,288.43	48.9%
2) Ending Balance, June 30 (E + F1e)			157,304,288.43	222,082,326.43	41.2%
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	60,934.94	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	157,243,353.49	222,082,326.43	41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	160,235,047.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,816,122.74		
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	1,936,152.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,062.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	60,934.94		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	141,797.00		
10) TOTAL, ASSETS			164,196,118.01		
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	6,759,644.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,062.96		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,765,707.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	126,122.00		
2) TOTAL, DEFERRED INFLOWS			126,122.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			157,304,288.43		
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	464,287.50	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			464,287.50	0.00	-100.0%
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	580,080.40	500,000.00	-13.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	764,973.49	350,000.00	-54.2%
Interest		8660	4,119,130.03	1,075,000.00	-73.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,471,814.97	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			6,935,998.89	1,925,000.00	-72.2%
TOTAL, REVENUES			7,400,286.39	1,925,000.00	-74.0%
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	463,074.75	543,798.00	17.4%
Clerical, Technical and Office Salaries		2400	220,040.03	282,191.00	28.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			683,114.78	825,989.00	20.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	184,018.05	221,449.00	20.3%
OASDI/Medicare/Alternative		3301-3302	51,323.09	62,990.00	22.7%
Health and Welfare Benefits		3401-3402	107,462.28	139,407.00	29.7%
Unemployment Insurance		3501-3502	339.26	412.00	21.4%
Workers' Compensation		3601-3602	11,766.75	14,422.00	22.6%
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			354,909.43	438,680.00	23.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,450.26	302,793.00	581.2%
Noncapitalized Equipment		4400	176,460.65	886,860.00	402.6%
TOTAL, BOOKS AND SUPPLIES			220,910.91	1,189,653.00	438.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,996.80	9,000.00	28.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,060.00	500.00	-98.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,566.40	106,122.00	3.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	100.00	New
Professional/Consulting Services and Operating Expenditures		5800	3,006,730.81	3,704,775.00	23.2%
Communications		5900	825.99	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,161,180.00	3,820,497.00	20.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	207,100.00	New
Buildings and Improvements of Buildings		6200	61,585,456.04	40,392,005.00	-34.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,741,658.33	3,273,038.00	19.4%
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			64,327,114.37	43,872,143.00	-31.8%
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			68,747,229.49	50,146,962.00	-27.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	113,000,000.00	113,000,000.00	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			113,000,000.00	113,000,000.00	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)			113,000,000.00	113,000,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	464,287.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,935,998.89	1,925,000.00	-72.2%
5) TOTAL, REVENUES			7,400,286.39	1,925,000.00	-74.0%
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		68,747,229.49	50,146,962.00	-27.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,747,229.49	50,146,962.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(61,346,943.10)	(48,221,962.00)	-21.4%
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	113,000,000.00	113,000,000.00	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			113,000,000.00	113,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,653,056.90	64,778,038.00	25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,663,036.53	157,304,288.43	48.9%
b) Audit Adjustments		9793	(11,805.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			105,651,231.53	157,304,288.43	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,651,231.53	157,304,288.43	48.9%
2) Ending Balance, June 30 (E + F1e)			157,304,288.43	222,082,326.43	41.2%
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	60,934.94	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	157,243,353.49	222,082,326.43	41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	157,243,353.49	222,082,326.43
Total, Restricted Balance		157,243,353.49	222,082,326.43

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	2,690,165.90	1,500,000.00	-44.2%
5) TOTAL, REVENUES			2,690,165.90	1,500,000.00	-44.2%
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	75,848.65	260,000.00	242.8%
5) Services and Other Operating Expenditures		5000-5999	40,692.45	100,000.00	145.7%
6) Capital Outlay		6000-6999	1,348,379.69	2,400,000.00	78.0%
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			1,464,920.79	2,760,000.00	88.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,225,245.11	(1,260,000.00)	-202.8%
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)			1,225,245.11	(1,260,000.00)	-202.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,416,294.53	4,641,539.64	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,416,294.53	4,641,539.64	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,416,294.53	4,641,539.64	35.9%
2) Ending Balance, June 30 (E + F1e)			4,641,539.64	3,381,539.64	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,641,539.64	3,381,539.64	-27.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,314,310.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	48,898.90		
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	327,990.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,691,199.67		
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	49,660.03		
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			49,660.03		
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)			4,641,539.64		
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	159,998.46	100,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,424.73	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,493,742.71	1,400,000.00	-43.9%
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			2,690,165.90	1,500,000.00	-44.2%
TOTAL, REVENUES			2,690,165.90	1,500,000.00	-44.2%
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	75,848.65	260,000.00	242.8%
TOTAL, BOOKS AND SUPPLIES			75,848.65	260,000.00	242.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,692.45	100,000.00	145.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,692.45	100,000.00	145.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	417.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,347,962.69	2,400,000.00	78.0%
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			1,348,379.69	2,400,000.00	78.0%
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			1,464,920.79	2,760,000.00	88.4%
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	2,690,165.90	1,500,000.00	-44.2%
5) TOTAL, REVENUES			2,690,165.90	1,500,000.00	-44.2%
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		1,464,920.79	2,760,000.00	88.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,464,920.79	2,760,000.00	88.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,225,245.11	(1,260,000.00)	-202.8%
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)			1,225,245.11	(1,260,000.00)	-202.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,416,294.53	4,641,539.64	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,416,294.53	4,641,539.64	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,416,294.53	4,641,539.64	35.9%
2) Ending Balance, June 30 (E + F1e)			4,641,539.64	3,381,539.64	-27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,641,539.64	3,381,539.64	-27.1%
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	4,641,539.64	3,381,539.64
Total, Restricted Balance		4,641,539.64	3,381,539.64

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	91,355.27	38,000.00	-58.4%
4) Other Local Revenue		8600-8799	18,231,406.07	7,158,568.00	-60.7%
5) TOTAL, REVENUES			18,322,761.34	7,196,568.00	-60.7%
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	20,192,427.05	18,466,822.00	-8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,192,427.05	18,466,822.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,869,665.71)	(11,270,254.00)	502.8%
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	1,081,110.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,081,110.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(788,555.31)	(11,270,254.00)	1,329.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,244,797.31	20,456,242.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,244,797.31	20,456,242.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,244,797.31	20,456,242.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			20,456,242.00	9,185,988.00	-55.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,456,242.00	9,185,988.00	-55.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,917,061.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	225,742.31		
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	313,437.73		
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			20,456,242.00		
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)			20,456,242.00		
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	91,355.27	38,000.00	-58.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			91,355.27	38,000.00	-58.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,536,893.60	6,438,381.00	-61.1%
Unsecured Roll		8612	659,456.99	593,687.00	-10.0%
Prior Years' Taxes		8613	27,650.95	0.00	-100.0%
Supplemental Taxes		8614	384,391.62	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	466,185.38	126,500.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	156,827.53	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			18,231,406.07	7,158,568.00	-60.7%
TOTAL, REVENUES			18,322,761.34	7,196,568.00	-60.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	14,559,240.00	13,497,450.00	-7.3%
Bond Interest and Other Service Charges		7434	5,633,187.05	4,969,372.00	-11.8%
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)			20,192,427.05	18,466,822.00	-8.5%
TOTAL, EXPENDITURES			20,192,427.05	18,466,822.00	-8.5%
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	1,081,110.40	0.00	-100.0%
(c) TOTAL, SOURCES			1,081,110.40	0.00	-100.0%
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)			1,081,110.40	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	91,355.27	38,000.00	-58.4%
4) Other Local Revenue		8600-8799	18,231,406.07	7,158,568.00	-60.7%
5) TOTAL, REVENUES			18,322,761.34	7,196,568.00	-60.7%
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	20,192,427.05	18,466,822.00	-8.5%
10) TOTAL, EXPENDITURES			20,192,427.05	18,466,822.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,869,665.71)	(11,270,254.00)	502.8%
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	1,081,110.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,081,110.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(788,555.31)	(11,270,254.00)	1,329.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,244,797.31	20,456,242.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,244,797.31	20,456,242.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,244,797.31	20,456,242.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			20,456,242.00	9,185,988.00	-55.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,456,242.00	9,185,988.00	-55.1%
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	20,456,242.00	9,185,988.00
Total, Restricted Balance		20,456,242.00	9,185,988.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	606.79	5,000.00	724.0%
5) TOTAL, REVENUES			606.79	5,000.00	724.0%
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	350.00	800.00	128.6%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			350.00	800.00	128.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			256.79	4,200.00	1,535.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			256.79	4,200.00	1,535.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,512.66	1,769.45	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,512.66	1,769.45	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,512.66	1,769.45	17.0%
2) Ending Net Position, June 30 (E + F1e)			1,769.45	5,969.45	237.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,769.45	6,513.00	268.1%
c) Unrestricted Net Position		9790	0.00	(543.55)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,709.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	19.38		
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	40.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,769.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,769.45		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	78.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	14.52	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	513.60	5,000.00	873.5%
TOTAL, OTHER LOCAL REVENUE			606.79	5,000.00	724.0%
TOTAL, REVENUES			606.79	5,000.00	724.0%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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%
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	350.00	800.00	128.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			350.00	800.00	128.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			350.00	800.00	128.6%
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%
(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
(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	606.79	5,000.00	724.0%
5) TOTAL, REVENUES			606.79	5,000.00	724.0%
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		350.00	800.00	128.6%
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			350.00	800.00	128.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			256.79	4,200.00	1,535.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			256.79	4,200.00	1,535.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,512.66	1,769.45	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,512.66	1,769.45	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,512.66	1,769.45	17.0%
2) Ending Net Position, June 30 (E + F1e)			1,769.45	5,969.45	237.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,769.45	6,513.00	268.1%
c) Unrestricted Net Position		9790	0.00	(543.55)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,769.45	6,513.00
Total, Restricted Net Position		1,769.45	6,513.00

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	427,562.22	347,100.00	-18.8%
5) TOTAL, REVENUES			427,562.22	347,100.00	-18.8%
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	18,762.27	26,946.00	43.6%
5) Services and Other Operating Expenses		5000-5999	249,867.53	20,700.00	-91.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			268,629.80	47,646.00	-82.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,932.42	299,454.00	88.4%
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 NET POSITION (C + D4)			158,932.42	299,454.00	88.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,042,315.85	1,201,248.27	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,315.85	1,201,248.27	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,042,315.85	1,201,248.27	15.2%
2) Ending Net Position, June 30 (E + F1e)			1,201,248.27	1,500,702.27	24.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,201,248.27	1,500,702.27	24.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,107,015.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,646.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	394,431.13		
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			1,527,093.08		
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	300,939.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,905.68		
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			325,844.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,201,248.27		
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	54,722.22	46,000.00	-15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	372,840.00	301,100.00	-19.2%
TOTAL, OTHER LOCAL REVENUE			427,562.22	347,100.00	-18.8%
TOTAL, REVENUES			427,562.22	347,100.00	-18.8%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	18,762.27	26,946.00	43.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,762.27	26,946.00	43.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	1,298.84	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	248,568.69	20,700.00	-91.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			249,867.53	20,700.00	-91.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			268,629.80	47,646.00	-82.3%
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%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + 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	427,562.22	347,100.00	-18.8%
5) TOTAL, REVENUES			427,562.22	347,100.00	-18.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		194,579.16	27,446.00	-85.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		74,050.64	20,200.00	-72.7%
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, EXPENSES			268,629.80	47,646.00	-82.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			158,932.42	299,454.00	88.4%
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 NET POSITION (C + D4)			158,932.42	299,454.00	88.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,042,315.85	1,201,248.27	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,315.85	1,201,248.27	15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,042,315.85	1,201,248.27	15.2%
2) Ending Net Position, June 30 (E + F1e)			1,201,248.27	1,500,702.27	24.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,201,248.27	1,500,702.27	24.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,201,248.27	1,500,702.27
Total, Restricted Net Position		1,201,248.27	1,500,702.27

	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	13,454,888.00	0.00	13,454,888.00	0.00	0.00	13,454,888.00
Work in Progress	18,146,797.00	(16,888,964.00)	1,257,833.00	19,631,605.00	2,676,189.00	18,213,249.00
Total capital assets not being depreciated	31,601,685.00	(16,888,964.00)	14,712,721.00	19,631,605.00	2,676,189.00	31,668,137.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	301,853,217.00	(5,548,177.00)	296,305,040.00	4,030,953.00	0.00	300,335,993.00
Equipment	17,084,232.43	(2,155,376.43)	14,928,856.00	2,651,854.00	6,519.00	17,574,191.00
Total capital assets being depreciated	318,937,449.43	(7,703,553.43)	311,233,896.00	6,682,807.00	6,519.00	317,910,184.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings	(161,467,785.08)	7,407,218.08	(154,060,567.00)	(7,407,218.00)	0.00	(161,467,785.00)
Equipment	(11,369,559.32)	977,602.32	(10,391,957.00)	(1,033,167.00)	(364.00)	(11,424,760.00)
Total accumulated depreciation	(172,837,344.40)	8,384,820.40	(164,452,524.00)	(8,440,385.00)	(364.00)	(172,892,545.00)
Total capital assets being depreciated, net excluding lease and subscription assets	146,100,105.03	681,266.97	146,781,372.00	(1,757,578.00)	6,155.00	145,017,639.00
Lease Assets		1,425,444.00	1,425,444.00	0.00	804,969.00	620,475.00
Accumulated amortization for lease assets		(808,737.00)	(808,737.00)	(400,135.00)	(804,969.00)	(403,903.00)
Total lease assets, net	0.00	616,707.00	616,707.00	(400,135.00)	0.00	216,572.00
Subscription Assets		747,820.00	747,820.00		29,838.00	717,982.00
Accumulated amortization for subscription assets		(226,731.00)	(226,731.00)	(258,710.00)	(29,838.00)	(455,603.00)
Total subscription assets, net	0.00	521,089.00	521,089.00	(258,710.00)	0.00	262,379.00
Governmental activity capital assets, net	177,701,790.03	(15,069,901.03)	162,631,889.00	17,215,182.00	2,682,344.00	177,164,727.00
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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	91,278,602.73	301	0.00	303	91,278,602.73	305	460,576.98	2,613,005.58	307	88,665,597.15	309
2000 - Classified Salaries	52,685,008.64	311	20,780.56	313	52,664,228.08	315	4,275,534.51	9,419,290.03	317	43,244,938.05	319
3000 - Employee Benefits	71,135,545.93	321	576,717.18	323	70,558,828.75	325	2,433,627.55	14,242,849.87	327	56,315,978.88	329
4000 - Books, Supplies Equip Replace. (6500)	9,696,378.52	331	151,657.42	333	9,544,721.10	335	3,718,903.45	4,623,208.36	337	4,921,512.74	339
5000 - Services . . . & 7300 - Indirect Costs	34,857,504.16	341	382,711.73	343	34,474,792.43	345	10,095,670.67	12,254,655.14	347	22,220,137.29	349
TOTAL					258,521,173.09	365	TOTAL			215,368,164.11	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	64,927,135.85	375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,251,986.93	380
3. STRS.	3101 & 3102	19,935,750.06	382
4. PERS.	3201 & 3202	4,185,961.61	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,356,610.43	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,212,274.18	385
7. Unemployment Insurance.	3501 & 3502	40,867.31	390
8. Workers' Compensation Insurance.	3601 & 3602	1,429,049.29	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	271,404.50	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		119,611,040.16	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).		1,026,256.66	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.		119,611,040.16	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.		55.54%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.54%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	215,368,164.11	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
RRMA, Strs on Behalf, MediCal, Mental Health Grant		

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	153,669,843.00	(4,083,926.00)	149,585,917.00		14,559,240.00	135,026,677.00	13,497,450.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	672,355.00	(432,445.00)	239,910.00		144,714.00	95,196.00	34,353.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	165,597,827.00	20,333,603.00	185,931,430.00			185,931,430.00	
Total/Net OPEB Liability	8,673,596.00	(4,646,637.00)	4,026,959.00			4,026,959.00	
Compensated Absences Payable	4,878,511.55	(3,430,963.00)	1,447,548.55	1,601,587.00		3,049,135.55	1,601,587.55
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	333,492,132.55	7,739,632.00	341,231,764.55	1,601,587.00	14,703,954.00	328,129,397.55	15,133,390.55
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	274,478,809.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,690,163.09
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	5,396.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	9,394,885.83
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	453.97
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	773,873.56
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,174,609.76
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,192,664.46
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)				249,806,700.83
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)				13,461.54
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,557.07
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.)		234,492,628.67		17,154.33
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)		234,492,628.67		17,154.33
B. Required effort (Line A.2 times 90%)		211,043,365.80		15,438.90
C. Current year expenditures (Line I.E and Line II.B)		249,806,700.83		18,557.07
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
	2023-24 Actual			2024-25 Actual		
A. PRIOR YEAR DATA						
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)	114,403,775.01		114,403,775.01			117,098,940.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	13,645.27		13,645.27			13,478.75
ADJUSTMENTS TO PRIOR YEAR LIMIT				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)						
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						
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)	13,478.75		13,478.75	13,422.15		13,422.15
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)				13,422.15		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	439,829.55		439,829.55	419,685.00		419,685.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	80,215,960.84		80,215,960.84	83,180,892.00		83,180,892.00
5. Unsecured Roll Taxes (Object 8042)	2,487,551.02		2,487,551.02	2,487,551.00		2,487,551.00
6. Prior Years' Taxes (Object 8043)	162,598.39		162,598.39	162,598.00		162,598.00
7. Supplemental Taxes (Object 8044)	1,745,124.16		1,745,124.16	928,066.00		928,066.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(181,940.36)		(181,940.36)	1,443,178.00		1,443,178.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,442,044.96		2,442,044.96	1,464,696.00		1,464,696.00
12. Parcel Taxes (Object 8621)	2,189,527.97		2,189,527.97	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)	89,500,696.53	0.00	89,500,696.53	90,086,666.00	0.00	90,086,666.00
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)	89,500,696.53	0.00	89,500,696.53	90,086,666.00	0.00	90,086,666.00
EXCLUDED APPROPRIATIONS			5,471,392.00			5,131,613.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,977,450.24		8,977,450.24	9,036,798.00		9,036,798.00
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)	8,977,450.24	0.00	14,448,842.24	9,036,798.00	0.00	14,168,411.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	96,765,556.00		96,765,556.00	95,959,836.00		95,959,836.00
25. LCFF State Aid - Prior Years (Object 8019)	948.00		948.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	96,766,504.00	0.00	96,766,504.00	95,959,836.00	0.00	95,959,836.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	255,082,672.06		255,082,672.06	244,701,470.00		244,701,470.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,130,763.40		2,130,763.40	1,200,000.00		1,200,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2024-25 Actual			2025-26 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)						

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) 11,320,346.62
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) 203,208,528.04

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) 5.57%

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) 14,972,745.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,291,775.03

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	142,537.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	171,268.27
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)	1,497,718.90
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)	21,076,045.55
9. Carry-Forward Adjustment (Part IV, Line F)	2,178,030.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,254,076.25
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	134,651,475.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,497,070.24
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	32,393,439.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,788,904.61
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,396.40
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	570,282.64
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,409,871.34
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,815,364.39
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)	31,500.23
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)	25,391,309.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,084,830.70
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,458,353.77
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,358,072.21
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,928,637.30
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)	248,384,508.29
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)	8.49%
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)	9.36%
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)	21,076,045.55
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,587,245.11
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 (8.65%) times Part III, Line B19); zero if negative	2,178,030.70
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.65%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,178,030.70
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,178,030.70

Approved
indirect
cost rate: 8.65%

Highest
rate used
in any
program: 8.65%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,942,454.88	514,022.35	8.65%
01	3010	3,121,153.55	269,979.78	8.65%
01	3182	160,498.85	13,883.15	8.65%
01	3326	8,583.94	742.51	8.65%
01	3550	68,848.21	3,442.41	5.00%
01	4035	426,362.43	36,880.35	8.65%
01	4124	527,635.89	26,381.79	5.00%
01	4127	206,802.72	17,888.44	8.65%
01	4201	19,815.00	1,714.00	8.65%
01	4203	264,735.07	22,899.58	8.65%
01	4510	49,005.06	4,238.94	8.65%
01	5630	57,260.53	4,953.04	8.65%
01	5634	17,862.15	1,545.08	8.65%
01	5810	5,617.83	485.94	8.65%
01	6010	1,473,836.89	73,691.84	5.00%
01	6053	181,195.33	15,673.39	8.65%
01	6266	1,632,436.61	141,205.77	8.65%
01	6318	55,353.20	4,788.05	8.65%
01	6387	953,953.41	82,516.97	8.65%
01	6388	715,796.27	28,631.85	4.00%
01	6695	19,275.21	1,604.79	8.33%
01	6770	1,781,654.45	17,816.54	1.00%
01	7370	32,214.34	2,785.66	8.65%
01	7399	347,193.58	30,032.24	8.65%
01	7412	123,221.13	10,658.63	8.65%
01	7413	163,789.72	14,167.81	8.65%
01	7435	8,220,156.90	711,043.57	8.65%
01	7810	1,914,689.87	126,887.65	6.63%
11	6391	5,327,403.71	265,540.13	4.98%
12	6105	2,284,238.51	197,586.63	8.65%
12	6127	47,296.71	4,091.17	8.65%
13	5310	6,928,637.30	411,561.06	5.94%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	476,749.28		1,772,668.80	2,249,418.08
2. State Lottery Revenue	8560	2,774,593.10		1,326,740.00	4,101,333.10
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)		3,251,342.38	0.00	3,099,408.80	6,350,751.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	275,217.73		2,654,870.96	2,930,088.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,997,457.31			1,997,457.31
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			385,960.41	385,960.41
6. Capital Outlay	6000-6999	868,158.60		58,577.43	926,736.03
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,140,833.64	0.00	3,099,408.80	6,240,242.44
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	110,508.74	0.00	0.00	110,508.74
D. COMMENTS:					
Internal printing of instructional materials software licenses for instructional programs.					

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.

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	400,239.01	0.00	400,239.01	35,480.03		435,719.04
	Regular Education, K-12	124,314,507.70	65,443,006.36	189,757,514.06	16,821,453.39		206,578,967.45
	Alternative Schools	208,520.34	0.00	208,520.34	18,484.72		227,005.06
	Continuation Schools	2,551,324.24	0.00	2,551,324.24	226,167.50		2,777,491.74
	Independent Study Centers	1,577,876.81	0.00	1,577,876.81	139,874.20		1,717,751.01
	Opportunity Schools	234,279.76	0.00	234,279.76	20,768.22		255,047.98
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	5,426,337.97	0.00	5,426,337.97	481,029.13		5,907,367.10
	Regular Education, Adult	1,075.14	0.00	1,075.14	95.31		1,170.45
Other Goals 7110	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	1,867,063.21	0.00	1,867,063.21	165,509.74		2,032,572.95
	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Special Education	36,242,252.36	0.00	36,242,252.36	3,212,770.58		39,455,022.94
	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	51,336.97	0.00	51,336.97	4,551.05		55,888.02
	Community Services	5,396.40	0.00	5,396.40	478.38		5,874.78
Other Costs 8500	Child Care and Development Services	29,624.85	0.00	29,624.85	2,626.16		32,251.01
	Food Services					702,808.55	702,808.55
	Enterprise					570,282.64	570,282.64
	Facilities Acquisition & Construction					7,549,620.20	7,549,620.20
	Other Outgo					5,364,945.03	5,364,945.03
	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E)						
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				1,722,677.27		1,722,677.27
					(878,778.99)		(878,778.99)
Other Funds ----							
----		172,909,836.76	65,443,006.36	238,352,843.12	21,973,186.69	14,187,656.42	274,513,686.23
----	Total General Fund and Charter Schools Funds Expenditures						

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	400,239.01	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	400,239.01
	1110 Regular Education, K-12	107,988,864.86	3,992,523.50	3,302,147.44	593,007.12	5,509,346.50	144,541.63	2,763,033.97			1,042.68	0.00	124,314,507.70
	3100 Alternative Schools	0.00	0.00	0.00	208,620.34	0.00	0.00	0.00			0.00	0.00	208,620.34
	3200 Continuation Schools	2,240,903.81	948.22	42,721.37	189,527.82	77,223.02	0.00	0.00			0.00	0.00	2,551,324.24
	3300 Independent Study Centers	1,544,451.40	0.00	0.00	33,256.49	168.92	0.00	0.00			0.00	0.00	1,577,876.81
	3400 Opportunity Schools	234,279.76	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	234,279.76
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	4,479,477.46	599,409.24	157,205.99	9,387.42	180,857.86	0.00	0.00			0.00	0.00	5,426,337.97
	4110 Regular Education, Adult	1,075.14	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,075.14
	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
Other Goals	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	593,281.93	491,610.42	366,953.67	2,275.00	422,942.19	0.00	0.00			0.00	0.00	1,867,063.21
	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	26,431,565.82	771,562.57	117,146.11	81,998.12	8,808,408.18	0.00	31,571.56			0.00	0.00	36,242,252.36
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	50,885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	453.97	0.00	0.00	51,338.97
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		5,396.40	0.00	0.00	0.00	5,396.40
	8500 Child Care and Development Services	0.00	0.00	29,624.85	0.00	0.00	0.00		0.00	0.00	0.00	0.00	29,624.85
	Total Direct Charged Costs	143,985,024.19	5,856,053.95	4,005,799.43	1,117,972.31	14,998,946.67	144,541.63	2,814,605.53	5,396.40	453.97	1,042.68	0.00	172,909,836.76

* 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	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	31,523,343.81	27,323,019.40	6,596,643.15	65,443,006.36
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	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)	0.00	0.00	0.00	0.00
Other Goals	6000	ROC/P	0.00	0.00	0.00	0.00
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds						
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			31,523,343.81	27,323,019.40	6,596,643.15	65,443,006.36

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,581,138.61
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	142,537.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,787,656.27
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,340,632.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	22,851,965.67
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	172,909,636.76
2	Total Allocated Costs (from Form PCR, Column 2, Total)	65,443,006.36
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	238,352,643.12
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,458,353.77
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,358,072.21
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,616,553.32
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	19,432,979.30
D. Total Direct Charged and Allocated Costs (B3 + C5)		257,785,622.42
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.86%

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)	702,808.55				702,808.55
Enterprise (Objects 1000-5999, 6400-6920)		570,282.64			570,282.64
Facilities Acquisition & Construction (Objects 1000-6700)			7,548,620.20		7,548,620.20
Other Outgo (Objects 1000 - 7999)				5,364,945.03	5,364,945.03
Total Other Costs	702,808.55	570,282.64	7,548,620.20	5,364,945.03	14,187,656.42

	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)	2,379,534.77	41,969.33	18,139,009.45	10,962,830.26	27,323,019.40	0.00	6,596,643.15	
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								
1110 Regular Education, K–12	520.00	520.00	520.00	520.00	520.00	520.00	2,500.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
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)								
6000 ROC/IP								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	520.00	520.00	520.00	520.00	520.00	520.00	2,500.00	

Current LEA:	56-72652-0000000 Ventura Unified	
Selected SELPA:	AG	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
AG	Ventura County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	84,120.77	0.00	0.00	(878,778.99)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							895,686.91	1,683,192.02
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,674.91	0.00	265,540.13	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	274,234.94
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,568.50	0.00	201,677.80	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	62,872.70
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(97,663.02)	411,561.06	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,288,862.97	533,775.67
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses 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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,062.96	6,062.96
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	1,298.84	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							394,431.13	24,905.68
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	97,663.02	(97,663.02)	878,778.99	(878,778.99)	0.00	0.00	2,585,043.97	2,585,043.97