MERCED COUNTY
Office of Education
NURTURE • SERVE • LEAD

Unaudited Actual Report

Fiscal Year 2024-2025

Steve M. Tietjen, Ed.D
County Superintendent of Schools

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,696,454.09	7,490,664.00	32,187,118.09	24,671,129.00	7,301,290.00	31,972,419.00	-0.7%
2) Federal Revenue		8100-8299	0.00	15,488,794.70	15,488,794.70	0.00	16,485,888.00	16,485,888.00	6.4%
3) Other State Revenue		8300-8599	7,356,251.82	41,532,165.42	48,888,417.24	6,749,920.00	37,705,525.00	44,455,445.00	-9.1%
4) Other Local Revenue		8600-8799	17,995,051.69	25,878,971.35	43,874,023.04	14,016,284.00	25,791,092.00	39,807,376.00	-9.3%
5) TOTAL, REVENUES			50,047,757.60	90,390,595.47	140,438,353.07	45,437,333.00	87,283,795.00	132,721,128.00	-5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,636,609.64	18,889,561.84	27,526,171.48	9,859,569.00	20,043,315.00	29,902,884.00	8.6%
2) Classified Salaries		2000-2999	14,016,894.46	24,188,006.14	38,204,900.60	16,167,645.00	26,307,295.00	42,474,940.00	11.2%
3) Employee Benefits		3000-3999	11,088,568.80	22,846,707.77	33,935,276.57	13,010,962.00	24,078,596.00	37,089,558.00	9.3%
4) Books and Supplies		4000-4999	2,105,044.45	3,294,286.30	5,399,330.75	2,244,204.00	2,844,141.00	5,088,345.00	-5.8%
5) Services and Other Operating Expenditures		5000-5999	12,051,396.60	16,041,617.41	28,093,014.01	10,440,162.00	15,909,321.00	26,349,483.00	-6.2%
6) Capital Outlay		6000-6999	3,929,209.85	6,438,260.21	10,367,470.16	2,431,146.00	1,519,304.00	3,950,450.00	-61.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	578,475.25	769,626.16	1,348,101.41	0.00	742,784.00	742,784.00	-44.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,731,601.79)	6,011,081.66	(5,720,520.13)	(12,525,966.24)	6,594,756.48	(5,931,209.76)	3.7%
9) TOTAL, EXPENDITURES			40,674,597.36	98,479,147.49	139,153,744.85	41,627,721.76	98,039,512.48	139,667,234.24	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,373,160.24	(8,088,552.02)	1,284,608.22	3,809,611.24	(10,755,717.48)	(6,946,106.24)	-640.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	3,319,879.97	3,319,879.97	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,220,000.00	816,275.00	3,036,275.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,746,393.53)	4,746,393.53	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,966,393.53)	7,249,998.50	283,604.97	(4,029,204.00)	4,029,204.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,406,766.71	(838,553.52)	1,568,213.19	(219,592.76)	(6,726,513.48)	(6,946,106.24)	-542.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,616,750.69	27,333,362.27	46,950,112.96	22,023,517.40	26,494,808.75	48,518,326.15	3.3%
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)			19,616,750.69	27,333,362.27	46,950,112.96	22,023,517.40	26,494,808.75	48,518,326.15	3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,616,750.69	27,333,362.27	46,950,112.96	22,023,517.40	26,494,808.75	48,518,326.15	3.3%
2) Ending Balance, June 30 (E + F1e)			22,023,517.40	26,494,808.75	48,518,326.15	21,803,924.64	19,768,295.27	41,572,219.91	-14.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.01	0.00	62,658.01	62,658.01	0.00	62,658.01	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,494,808.75	26,494,808.75	0.00	19,768,295.27	19,768,295.27	-25.4%
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	19,151,844.49	0.00	19,151,844.49	18,781,403.05	0.00	18,781,403.05	-1.9%
Safety	0000	9780	*43,504.53*		*43,504.53*			*0.00*	
Charter Oversight	0000	9780	*66,787.95*		*66,787.95*			*0.00*	
Differentiated Assistance	0000	9780	*1,533,015.91*		*1,533,015.91*			*0.00*	
ROP/Career Technology	0000	9780	*955,942.41*		*955,942.41*			*0.00*	
Court Community School Expense	0000	9780	*6,848,032.28*		*6,848,032.28*			*0.00*	
District Support Services	0000	9780	*3,166,175.97*		*3,166,175.97*			*0.00*	
Special Education Expenses	0000	9780	*496,506.20*		*496,506.20*			*0.00*	
Transportation	0000	9780	*1,326,491.81*		*1,326,491.81*			*0.00*	
Facilites	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Projected OPEB Changes	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
ADA Fluctuation	0000	9780	*350,000.00*		*350,000.00*			*0.00*	
IT-Firewall	0000	9780	*600,000.00*		*600,000.00*			*0.00*	
HS-Project	0000	9780	*865,000.00*		*865,000.00*			*0.00*	
Projects	0000	9780	*1,217,879.74*		*1,217,879.74*			*0.00*	
Educational Services Expenses-Supplies	1100	9780	*431,098.29*		*431,098.29*			*0.00*	
Special Education Expenses-Supplies	1100	9780	*1,409.40*		*1,409.40*			*0.00*	
Alternative Education Expenses-Supplies	1100	9780	*450,000.00*		*450,000.00*			*0.00*	

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Safety	0000	9780			0.00	129,305.53		129,305.53	
Charter Oversight	0000	9780			0.00	66,787.95		66,787.95	
Differentiated Assistance	0000	9780			0.00	635,091.91		635,091.91	
ROP/Career Technology	0000	9780			0.00	428,311.33		428,311.33	
Court Community School Expense	0000	9780			0.00	6,291,545.28		6,291,545.28	
District Support Services	0000	9780			0.00	4,466,897.30		4,466,897.30	
Special Education Expenses	0000	9780			0.00	704,333.20		704,333.20	
Transportation	0000	9780			0.00	1,589,354.81		1,589,354.81	
Facilites	0000	9780			0.00	500,000.00		500,000.00	
Projected OPEB Changes	0000	9780			0.00	300,000.00		300,000.00	
ADA Fluctuation	0000	9780			0.00	350,000.00		350,000.00	
IT-Firewall	0000	9780			0.00	600,000.00		600,000.00	
HS-Project	0000	9780			0.00	865,000.00		865,000.00	
Projects	0000	9780			0.00	1,102,307.05		1,102,307.05	
Educational Services Expenses-Supplies	1100	9780			0.00	296,212.74		296,212.74	
Special Education Expenses-Supplies	1100	9780			0.00	1,409.40		1,409.40	
Alternative Education Expenses-Supplies	1100	9780			0.00	454,846.55		454,846.55	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,783,074.90	0.00	2,783,074.90	2,933,923.58	0.00	2,933,923.58	5.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,012,302.21	12,422,694.95	30,434,997.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	35.00	185.00	220.00				
c) in Revolving Cash Account		9130	25,515.00	0.00	25,515.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,588.17	582,588.17				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,900,296.85	17,048,338.09	25,948,634.94				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	8,012,507.81	2,233,919.50	10,246,427.31				
6) Stores		9320	85,677.15	0.00	85,677.15				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			35,036,334.02	32,287,725.71	67,324,059.73				
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	10,338,344.80	3,552,223.04	13,890,567.84				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,674,471.82	825,077.00	3,499,548.82				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,415,616.92	1,415,616.92				
6) TOTAL, LIABILITIES			13,012,816.62	5,792,916.96	18,805,733.58				
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)			22,023,517.40	26,494,808.75	48,518,326.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,387,762.00	0.00	12,387,762.00	12,667,307.00	0.00	12,667,307.00	2.3%
Education Protection Account State Aid - Current Year		8012	58,288.00	0.00	58,288.00	56,238.00	0.00	56,238.00	-3.5%
State Aid - Prior Years		8019	(7,063.00)	0.00	(7,063.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	107,890.53	0.00	107,890.53	116,344.00	0.00	116,344.00	7.8%
Timber Yield Tax		8022	6.47	0.00	6.47	7.00	0.00	7.00	8.2%
Other Subventions/In-Lieu Taxes		8029	3,082.99	0.00	3,082.99	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	16,493,411.84	0.00	16,493,411.84	16,300,173.00	0.00	16,300,173.00	-1.2%
Unsecured Roll Taxes		8042	1,241,095.19	0.00	1,241,095.19	1,108,759.00	0.00	1,108,759.00	-10.7%
Prior Years' Taxes		8043	39,678.35	0.00	39,678.35	34,538.00	0.00	34,538.00	-13.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Supplemental Taxes		8044	337,872.86	0.00	337,872.86	519,679.00	0.00	519,679.00	53.8%
Education Revenue Augmentation Fund (ERAF)		8045	301,259.01	0.00	301,259.01	381,929.00	0.00	381,929.00	26.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,223,833.85	0.00	1,223,833.85	787,445.00	0.00	787,445.00	-35.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,187,118.09	0.00	32,187,118.09	31,972,419.00	0.00	31,972,419.00	-0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	58,288.00		58,288.00	56,238.00		56,238.00	-3.5%
All Other LCFF Transfers - Current Year	All Other	8091	(58,288.00)	0.00	(58,288.00)	(56,238.00)	0.00	(56,238.00)	-3.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,490,664.00)	7,490,664.00	0.00	(7,301,290.00)	7,301,290.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,696,454.09	7,490,664.00	32,187,118.09	24,671,128.00	7,301,290.00	31,972,419.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,771,459.00	2,771,459.00	0.00	2,881,755.00	2,881,755.00	4.0%
Special Education Discretionary Grants		8182	0.00	288,616.40	288,616.40	0.00	260,500.00	260,500.00	-9.7%
Child Nutrition Programs		8220	0.00	71,986.40	71,986.40	0.00	77,000.00	77,000.00	7.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	107,247.64	107,247.64	0.00	126,756.00	126,756.00	18.2%
Title I, Part A, Basic	3010	8290		245,508.47	245,508.47		426,922.00	426,922.00	73.9%
Title I, Part D, Local Delinquent Programs	3025	8290		186,315.00	186,315.00		300,220.00	300,220.00	61.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		53,413.00	53,413.00		59,973.00	59,973.00	12.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		20,922.89	20,922.89		48,519.00	48,519.00	131.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		9,171,305.82	9,171,305.82		10,764,245.00	10,764,245.00	17.4%
Career and Technical Education	3500-3599	8290		37,384.99	37,384.99		48,300.00	48,300.00	29.2%
All Other Federal Revenue	All Other	8290	0.00	2,534,635.09	2,534,635.09	0.00	1,491,698.00	1,491,698.00	-41.1%
TOTAL, FEDERAL REVENUE			0.00	15,488,794.70	15,488,794.70	0.00	16,485,888.00	16,485,888.00	6.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		23,514,387.00	23,514,387.00		24,410,156.00	24,410,156.00	3.8%
Prior Years	6500	8319		(46,197.00)	(46,197.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,951,906.00	1,951,906.00	0.00	1,950,664.00	1,950,664.00	-0.1%
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	31,643.61	31,643.61	0.00	35,000.00	35,000.00	10.6%
Mandated Costs Reimbursements		8550	145,901.00	0.00	145,901.00	115,400.00	0.00	115,400.00	-20.9%
Lottery - Unrestricted and Instructional Materials		8560	303,125.44	144,885.14	448,010.58	256,704.00	110,208.00	366,912.00	-18.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,933,091.25	5,933,091.25		3,948,242.00	3,948,242.00	-33.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		106,028.07	106,028.07		95,970.00	95,970.00	-9.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		328,993.57	328,993.57		352,442.00	352,442.00	7.1%
Arts and Music in Schools (Prop 28)	6770	8590		252,347.00	252,347.00		252,346.00	252,346.00	0.0%

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American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,907,225.38	9,315,080.78	16,222,306.16	6,377,816.00	6,550,497.00	12,928,313.00	-20.3%
TOTAL, OTHER STATE REVENUE			7,356,251.82	41,532,165.42	48,888,417.24	6,749,920.00	37,705,525.00	44,455,445.00	-9.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	218,273.46	218,273.46	0.00	150,803.00	150,803.00	-30.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	73,098.25	102,902.59	176,000.84	71,000.00	87,600.00	158,600.00	-9.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,148,634.72	14,236.27	2,162,870.99	1,200,000.00	2,500.00	1,202,500.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,911,582.91	2,511,228.47	6,422,811.38	3,934,022.00	3,050,736.00	6,984,758.00	8.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,232,186.71	1,094,124.11	2,326,310.82	1,224,843.00	1,356,267.00	2,581,110.00	11.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	3,082.99	0.00	3,082.99	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,644,368.27	6,598,769.45	8,243,137.72	1,476,137.00	5,254,435.00	6,730,572.00	-18.3%
Tuition		8710	8,982,097.84	15,339,437.00	24,321,534.84	6,110,282.00	15,888,751.00	21,999,033.00	-9.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,995,051.69	25,878,971.35	43,874,023.04	14,016,284.00	25,791,092.00	39,807,376.00	-9.3%
TOTAL, REVENUES			50,047,757.60	90,390,595.47	140,438,353.07	45,437,333.00	87,283,795.00	132,721,128.00	-5.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,688,680.70	12,898,044.64	15,586,725.34	3,178,530.00	13,698,783.00	16,877,313.00	8.3%
Certificated Pupil Support Salaries		1200	115,722.92	2,898,391.22	3,014,114.14	226,349.00	3,077,032.00	3,303,381.00	9.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,791,706.02	2,951,344.70	8,743,050.72	6,409,690.00	3,146,323.00	9,556,013.00	9.3%
Other Certificated Salaries		1900	40,500.00	141,781.28	182,281.28	45,000.00	121,177.00	166,177.00	-8.8%
TOTAL, CERTIFICATED SALARIES			8,636,609.64	18,889,561.84	27,526,171.48	9,859,569.00	20,043,315.00	29,902,884.00	8.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	242,311.01	12,295,966.35	12,538,277.36	233,148.00	13,214,996.00	13,448,144.00	7.3%
Classified Support Salaries		2200	3,006,894.02	4,650,498.53	7,657,392.55	3,488,218.00	5,335,569.00	8,823,787.00	15.2%
Classified Supervisors' and Administrators' Salaries		2300	4,482,542.87	3,486,066.29	7,968,609.16	5,214,995.00	3,733,068.00	8,948,063.00	12.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Clerical, Technical and Office Salaries		2400	6,145,273.84	2,040,821.10	8,186,094.94	7,099,823.00	2,472,096.00	9,571,919.00	16.9%
Other Classified Salaries		2900	139,872.72	1,714,653.87	1,854,526.59	131,461.00	1,551,566.00	1,683,027.00	-9.2%
TOTAL, CLASSIFIED SALARIES			14,016,894.46	24,188,006.14	38,204,900.60	16,167,645.00	26,307,295.00	42,474,940.00	11.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,496,165.97	4,924,641.39	6,420,807.36	1,794,196.00	3,700,947.00	5,495,143.00	-14.4%
PERS		3201-3202	3,856,243.59	6,479,537.58	10,335,781.17	4,367,861.00	6,433,747.00	10,801,608.00	4.5%
OASDI/Medicare/Alternative		3301-3302	1,186,427.13	2,218,932.86	3,405,359.99	1,386,804.00	2,290,389.00	3,677,193.00	8.0%
Health and Welfare Benefits		3401-3402	3,396,595.74	7,095,568.14	10,492,163.88	4,193,285.00	9,394,147.00	13,587,432.00	29.5%
Unemployment Insurance		3501-3502	29,619.84	21,148.60	50,768.44	12,729.00	22,987.00	35,716.00	-29.6%
Workers' Compensation		3601-3602	825,105.73	1,574,267.42	2,399,373.15	945,137.00	1,685,569.00	2,630,706.00	9.6%
OPEB, Allocated		3701-3702	270,993.17	511,304.11	782,297.28	310,950.00	550,810.00	861,760.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,417.63	21,307.67	48,725.30	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,088,568.80	22,845,707.77	33,935,276.57	13,010,962.00	24,078,596.00	37,089,558.00	9.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	29,821.73	30,075.91	59,897.64	36,000.00	28,222.00	64,222.00	7.2%
Materials and Supplies		4300	1,492,312.57	2,571,668.95	4,063,981.52	1,770,611.00	2,118,470.00	3,889,081.00	-4.3%
Noncapitalized Equipment		4400	582,910.15	528,729.66	1,111,639.81	437,593.00	446,433.00	884,026.00	-20.5%
Food		4700	0.00	163,811.78	163,811.78	0.00	251,016.00	251,016.00	53.2%
TOTAL, BOOKS AND SUPPLIES			2,105,044.45	3,294,286.30	5,399,330.75	2,244,204.00	2,844,141.00	5,088,345.00	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	8,563,993.52	6,000,619.20	14,564,612.72	7,445,891.00	5,739,322.00	13,185,213.00	-9.5%
Travel and Conferences		5200	458,203.88	598,372.47	1,056,576.35	499,951.00	586,870.00	1,086,821.00	2.9%
Dues and Memberships		5300	81,074.27	8,342.86	89,417.13	73,791.00	8,090.00	81,881.00	-8.4%
Insurance		5400 - 5450	584,766.17	113,076.88	697,843.05	867,132.00	109,559.00	976,691.00	40.0%
Operations and Housekeeping Services		5500	1,746,611.79	143,826.32	1,890,438.11	1,563,244.00	146,111.00	1,709,355.00	-9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	883,603.67	709,097.67	1,592,701.34	914,767.00	708,103.00	1,622,870.00	1.9%
Transfers of Direct Costs		5710	(3,166,861.81)	3,166,861.81	0.00	(3,262,108.00)	3,262,108.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,913,283.83)	(93,211.74)	(3,006,495.57)	(2,931,681.00)	(19,333.00)	(2,951,014.00)	-1.8%
Professional/Consulting Services and Operating Expenditures		5800	5,583,618.71	5,245,092.24	10,828,710.95	4,615,349.00	5,249,526.00	9,864,875.00	-8.9%
Communications		5900	229,670.23	149,539.70	379,209.93	653,826.00	118,965.00	772,791.00	103.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,051,396.60	16,041,617.41	28,093,014.01	10,440,162.00	15,909,321.00	26,349,483.00	-6.2%
CAPITAL OUTLAY									
Land		6100	0.00	2,219,879.97	2,219,879.97	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,379,756.83	3,848,263.51	5,228,020.34	725,572.00	568,469.00	1,294,041.00	-75.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,549,453.12	370,116.73	2,919,569.85	1,705,574.00	950,835.00	2,656,409.00	-9.0%
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			3,929,209.95	6,438,260.21	10,367,470.16	2,431,146.00	1,519,304.00	3,950,450.00	-61.9%
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	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Payments to County Offices		7142	0.00	46,291.00	46,291.00	0.00	0.00	0.00	-100.0%
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	107,247.64	107,247.64	0.00	126,756.00	126,756.00	18.2%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	578,475.25	0.00	578,475.25	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	251,087.52	251,087.52	0.00	241,028.00	241,028.00	-4.0%
Other Debt Service - Principal		7439	0.00	325,000.00	325,000.00	0.00	335,000.00	335,000.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			578,475.25	769,626.16	1,348,101.41	0.00	742,784.00	742,784.00	-44.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,011,081.66)	6,011,081.66	0.00	(6,594,756.48)	6,594,756.48	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,720,520.13)	0.00	(5,720,520.13)	(5,931,209.76)	0.00	(5,931,209.76)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,731,601.79)	6,011,081.66	(5,720,520.13)	(12,525,966.24)	6,594,756.48	(5,931,209.76)	3.7%
TOTAL, EXPENDITURES			40,674,597.36	98,479,147.49	139,153,744.85	41,627,721.76	98,039,512.48	139,667,234.24	0.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,319,879.97	3,319,879.97	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,319,879.97	3,319,879.97	0.00	0.00	0.00	-100.0%
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	2,220,000.00	816,275.00	3,036,275.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,220,000.00	816,275.00	3,036,275.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,475,468.53)	4,475,468.53	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(270,925.00)	270,925.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,746,393.53)	4,746,393.53	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,966,393.53)	7,249,998.50	283,604.97	(4,029,204.00)	4,029,204.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,696,454.09	7,490,664.00	32,187,118.09	24,671,129.00	7,301,290.00	31,972,419.00	-0.7%
2) Federal Revenue		8100-8299	0.00	15,488,794.70	15,488,794.70	0.00	16,485,888.00	16,485,888.00	6.4%
3) Other State Revenue		8300-8599	7,356,251.82	41,532,165.42	48,888,417.24	6,749,920.00	37,705,525.00	44,455,445.00	-9.1%
4) Other Local Revenue		8600-8799	17,995,051.69	25,878,971.35	43,874,023.04	14,016,284.00	25,791,092.00	39,807,376.00	-9.3%
5) TOTAL, REVENUES			50,047,757.60	90,390,595.47	140,438,353.07	45,437,333.00	87,283,795.00	132,721,128.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,859,943.91	46,038,427.86	50,898,371.77	5,399,109.00	48,010,575.00	53,409,684.00	4.9%
2) Instruction - Related Services	2000-2999		12,035,535.71	16,963,573.44	28,999,109.15	13,239,897.00	18,596,700.00	31,836,597.00	9.8%
3) Pupil Services	3000-3999		10,998,894.31	15,937,657.65	26,936,551.96	10,122,854.00	16,645,029.00	26,768,883.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		285,271.38	610,818.45	896,089.83	327,445.00	837,678.00	1,165,123.00	30.0%
6) Enterprise	6000-6999		190,349.64	343,877.06	534,226.70	192,046.00	374,610.00	566,656.00	6.1%
7) General Administration	7000-7999		5,859,134.44	6,085,560.66	11,944,695.10	9,331,492.76	6,594,756.48	15,926,249.24	33.3%
8) Plant Services	8000-8999		5,866,992.72	11,674,839.18	17,541,831.90	3,014,878.00	6,181,313.00	9,196,191.00	-47.6%
9) Other Outgo	9000-9999	Except 7600-7699	578,475.25	824,393.19	1,402,868.44	0.00	797,851.00	797,851.00	-43.1%
10) TOTAL, EXPENDITURES			40,674,597.36	98,479,147.49	139,153,744.85	41,627,721.76	98,039,512.48	139,667,234.24	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,373,160.24	(8,088,552.02)	1,284,608.22	3,809,611.24	(10,755,717.48)	(6,946,106.24)	-640.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	3,319,879.97	3,319,879.97	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,220,000.00	816,275.00	3,036,275.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,746,393.53)	4,746,393.53	0.00	(4,029,204.00)	4,029,204.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,966,393.53)	7,249,998.50	283,604.97	(4,029,204.00)	4,029,204.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,406,766.71	(838,553.52)	1,568,213.19	(219,592.76)	(6,726,513.48)	(6,946,106.24)	-542.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,616,750.69	27,333,362.27	46,950,112.96	22,023,517.40	26,494,808.75	48,518,326.15	3.3%
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)			19,616,750.69	27,333,362.27	46,950,112.96	22,023,517.40	26,494,808.75	48,518,326.15	3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,616,750.69	27,333,362.27	46,950,112.96	22,023,517.40	26,494,808.75	48,518,326.15	3.3%
2) Ending Balance, June 30 (E + F1e)			22,023,517.40	26,494,808.75	48,518,326.15	21,803,924.64	19,768,295.27	41,572,219.91	-14.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	62,658.01	0.00	62,658.01	62,658.01	0.00	62,658.01	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,494,808.75	26,494,808.75	0.00	19,768,295.27	19,768,295.27	-25.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	19,151,844.49	0.00	19,151,844.49	18,781,403.05	0.00	18,781,403.05	-1.9%
Safety	0000	9780	*43,504.53*		*43,504.53*			*0.00*	
Charter Oversight	0000	9780	*66,787.95*		*66,787.95*			*0.00*	
Differentiated Assistance	0000	9780	*1,533,015.91*		*1,533,015.91*			*0.00*	
ROP/Career Technology	0000	9780	*955,942.41*		*955,942.41*			*0.00*	
Court Community School Expense	0000	9780	*6,848,032.28*		*6,848,032.28*			*0.00*	
District Support Services	0000	9780	*3,166,175.97*		*3,166,175.97*			*0.00*	
Special Education Expenses	0000	9780	*496,506.20*		*496,506.20*			*0.00*	
Transportation	0000	9780	*1,326,491.81*		*1,326,491.81*			*0.00*	
Facilites	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Projected OPEB Changes	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
ADA Fluctuation	0000	9780	*350,000.00*		*350,000.00*			*0.00*	
IT-Firewall	0000	9780	*600,000.00*		*600,000.00*			*0.00*	
HS-Project	0000	9780	*865,000.00*		*865,000.00*			*0.00*	
Projects	0000	9780	*1,217,879.74*		*1,217,879.74*			*0.00*	
Educational Services Expenses-Supplies	1100	9780	*431,098.29*		*431,098.29*			*0.00*	
Special Education Expenses-Supplies	1100	9780	*1,409.40*		*1,409.40*			*0.00*	

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Alternative Education Expenses-Supplies	1100	9780	450,000.00		450,000.00			0.00	
Safety	0000	9780			0.00	129,305.53		129,305.53	
Charter Oversight	0000	9780			0.00	66,787.95		66,787.95	
Differentiated Assistance	0000	9780			0.00	635,091.91		635,091.91	
ROP/Career Technology	0000	9780			0.00	428,311.33		428,311.33	
Court Community School Expense	0000	9780			0.00	6,291,545.28		6,291,545.28	
District Support Services	0000	9780			0.00	4,466,897.30		4,466,897.30	
Special Education Expenses	0000	9780			0.00	704,333.20		704,333.20	
Transportation	0000	9780			0.00	1,589,354.81		1,589,354.81	
Facilites	0000	9780			0.00	500,000.00		500,000.00	
Projected OPEB Changes	0000	9780			0.00	300,000.00		300,000.00	
ADA Fluctuation	0000	9780			0.00	350,000.00		350,000.00	
IT-Firewall	0000	9780			0.00	600,000.00		600,000.00	
HS-Project	0000	9780			0.00	865,000.00		865,000.00	
Projects	0000	9780			0.00	1,102,307.05		1,102,307.05	
Educational Services Expenses-Supplies	1100	9780			0.00	296,212.74		296,212.74	
Special Education Expenses-Supplies	1100	9780			0.00	1,409.40		1,409.40	
Alternative Education Expenses-Supplies	1100	9780			0.00	454,846.55		454,846.55	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,783,074.90	0.00	2,783,074.90	2,933,923.58	0.00	2,933,923.58	5.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	10,505.12	10,505.12
6018	Student Support and Enrichment Block Grant	1,780,622.46	1,877,339.46
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	186,275.12	186,275.12
6266	Educator Effectiveness, FY 2021-22	838,395.17	272,662.17
6300	Lottery: Instructional Materials	370,350.77	353,240.77
6318	Antibias Education Grant	10,699.74	10,699.74
6332	CA Community Schools Partnership Act - Implementation Grant	607,051.73	607,051.73
6333	CA Community Schools Partnership Act - Coordination Grant	284,417.50	33,162.50
6500	Special Education	5,013,224.12	1,084,850.12
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,586,296.06	1,326,442.06
6546	Mental Health-Related Services	742,833.88	725,611.88
6620	Reversing Opioid Overdoses	95,073.00	47,227.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	292,084.45	59,367.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	401,313.47	382,655.47
7311	Classified School Employee Professional Development Block Grant	54,928.00	54,928.00
7339	Dual Enrollment Opportunities	145,265.83	87,626.83
7399	LCFF Equity Multiplier	2,049,116.24	2,615,700.24
7413	A-G Learning Loss Mitigation Grant	22,588.72	22,588.72
7435	Learning Recovery Emergency Block Grant	129,006.21	1,106.59
7810	Other Restricted State	2,945,801.52	1,195,307.52
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	10,836.00
9010	Other Restricted Local	8,928,959.64	8,803,111.12
Total, Restricted Balance		26,494,808.75	19,768,295.27

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,740.87	0.00	-100.0%
5) TOTAL, REVENUES			7,740.87	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,274.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,274.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,466.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,466.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,082.08	31,548.11	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,082.08	31,548.11	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,082.08	31,548.11	8.5%
2) Ending Balance, June 30 (E + F1e)			31,548.11	31,548.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,548.11	31,548.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	31,548.11		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,548.11		
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)			31,548.11		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Local Revenue		8699	7,740.87	0.00	-100.0%
TOTAL, REVENUES			7,740.87	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
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	5,274.84	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,274.84	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,274.84	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	7,740.87	0.00	-100.0%
5) TOTAL, REVENUES			7,740.87	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,274.84	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,274.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,466.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,466.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,082.08	31,548.11	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,082.08	31,548.11	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,082.08	31,548.11	8.5%
2) Ending Balance, June 30 (E + F1e)			31,548.11	31,548.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,548.11	31,548.11	0.0%
c) Committed					

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	31,548.11	31,548.11
Total, Restricted Balance		31,548.11	31,548.11

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,678,795.00	7,536,322.00	12.8%
2) Federal Revenue		8100-8299	178,271.39	570,610.00	220.1%
3) Other State Revenue		8300-8599	1,685,029.09	1,429,748.00	-15.1%
4) Other Local Revenue		8600-8799	121,611.42	159,000.00	30.7%
5) TOTAL, REVENUES			8,663,706.90	9,695,680.00	11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,057,195.90	3,421,983.00	11.9%
2) Classified Salaries		2000-2999	986,818.13	1,171,130.00	18.7%
3) Employee Benefits		3000-3999	1,987,771.15	2,072,284.00	4.3%
4) Books and Supplies		4000-4999	206,826.75	723,147.00	249.6%
5) Services and Other Operating Expenditures		5000-5999	1,482,167.12	2,086,638.00	40.8%
6) Capital Outlay		6000-6999	181,821.08	100,000.00	-45.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,060.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	600,427.20	758,432.76	26.3%
9) TOTAL, EXPENDITURES			8,518,087.33	10,333,614.76	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,619.57	(637,934.76)	-538.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,619.57	(637,934.76)	-538.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,801,013.43	1,946,633.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,801,013.43	1,946,633.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,801,013.43	1,946,633.00	8.1%
2) Ending Balance, June 30 (E + F1e)			1,946,633.00	1,308,698.24	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	987,637.73	680,323.92	-31.1%
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	958,995.27	742,093.27	-22.6%
Charter Facilities Reserve	0000	9780	*886,956.86*		
Charter Facilities Reserve	1100	9780	*72,038.41*		
Charter Facilities Reserve	0000	9780		*671,316.86*	
Charter Facilities Reserve	1100	9780		*70,776.41*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(113,718.95)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,382,131.64		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,922.33)		
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	400,481.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	499,818.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,280,509.81		
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	167,881.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,134,234.47		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	31,760.43		
6) TOTAL, LIABILITIES			1,333,876.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,946,633.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,390,506.00	6,681,918.00	24.0%
Education Protection Account State Aid - Current Year		8012	1,288,289.00	854,404.00	-33.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	1,289,449.00	854,404.00	-33.7%
All Other LCFF Transfers - Current Year	All Other	8091	(1,289,449.00)	(854,404.00)	-33.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,678,795.00	7,536,322.00	12.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,867.00	4,257.00	-12.5%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	90,552.03	117,951.00	30.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	29,784.30	15,295.00	-48.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	18,271.77	4,340.00	-76.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	26,324.62	428,767.00	1,528.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,471.67	0.00	-100.0%
TOTAL, FEDERAL REVENUE			178,271.39	570,610.00	220.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	165,408.00	176,473.00	6.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,105.00	18,959.00	17.7%
Lottery - Unrestricted and Instructional Materials		8560	131,187.54	125,580.00	-4.3%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	65,284.00	80,532.00	23.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	71,605.00	71,605.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,235,439.55	956,599.00	-22.6%
TOTAL, OTHER STATE REVENUE			1,685,029.09	1,429,748.00	-15.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	86,251.38	116,000.00	34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,345.23	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	40,000.00	New
All Other Local Revenue		8699	14.81	3,000.00	20,156.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,611.42	159,000.00	30.7%
TOTAL, REVENUES			8,663,706.90	9,695,680.00	11.9%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,550,497.46	2,768,710.00	8.6%
Certificated Pupil Support Salaries		1200	148,867.71	246,412.00	65.5%
Certificated Supervisors' and Administrators' Salaries		1300	357,830.73	406,861.00	13.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,057,195.90	3,421,983.00	11.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	240,701.35	290,750.00	20.8%
Classified Support Salaries		2200	158,021.20	190,585.00	20.6%
Classified Supervisors' and Administrators' Salaries		2300	272,336.84	342,114.00	25.6%
Clerical, Technical and Office Salaries		2400	310,548.74	325,306.00	4.8%
Other Classified Salaries		2900	5,210.00	22,375.00	329.5%
TOTAL, CLASSIFIED SALARIES			986,818.13	1,171,130.00	18.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	749,492.06	624,872.00	-16.6%
PERS		3201-3202	343,973.03	345,213.00	0.4%
OASDI/Medicare/Alternative		3301-3302	135,817.08	142,011.00	4.6%
Health and Welfare Benefits		3401-3402	559,665.49	739,728.00	32.2%
Unemployment Insurance		3501-3502	2,015.09	2,248.00	11.6%
Workers' Compensation		3601-3602	146,797.59	163,479.00	11.4%
OPEB, Allocated		3701-3702	48,465.57	54,733.00	12.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,545.24	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,987,771.15	2,072,284.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	20,294.83	32,500.00	60.1%
Books and Other Reference Materials		4200	16,834.09	28,863.00	71.5%
Materials and Supplies		4300	113,625.01	367,284.00	223.2%
Noncapitalized Equipment		4400	56,072.82	294,500.00	425.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,826.75	723,147.00	249.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	57,151.93	80,000.00	40.0%
Travel and Conferences		5200	59,770.03	68,800.00	15.1%
Dues and Memberships		5300	9,523.50	11,500.00	20.8%
Insurance		5400-5450	1,675.02	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,317.62	10,500.00	-50.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	916,117.82	845,056.00	-7.8%
Professional/Consulting Services and Operating Expenditures		5800	386,113.69	1,045,832.00	170.9%
Communications		5900	30,497.51	24,950.00	-18.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,482,167.12	2,086,638.00	40.8%
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	181,821.08	50,000.00	-72.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	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			181,821.08	100,000.00	-45.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	15,060.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,060.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	600,427.20	758,432.76	26.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			600,427.20	758,432.76	26.3%
TOTAL, EXPENDITURES			8,518,087.33	10,333,614.76	21.3%
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,678,795.00	7,536,322.00	12.8%
2) Federal Revenue		8100-8299	178,271.39	570,610.00	220.1%
3) Other State Revenue		8300-8599	1,685,029.09	1,429,748.00	-15.1%
4) Other Local Revenue		8600-8799	121,611.42	159,000.00	30.7%
5) TOTAL, REVENUES			8,663,706.90	9,695,680.00	11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,545,300.45	5,783,838.00	27.2%
2) Instruction - Related Services	2000-2999		1,517,774.55	1,593,109.00	5.0%
3) Pupil Services	3000-3999		1,035,177.84	1,449,262.00	40.0%
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		600,427.20	758,432.76	26.3%
8) Plant Services	8000-8999		804,347.29	748,973.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	15,060.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,518,087.33	10,333,614.76	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			145,619.57	(637,934.76)	-538.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,619.57	(637,934.76)	-538.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,801,013.43	1,946,633.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,801,013.43	1,946,633.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,801,013.43	1,946,633.00	8.1%
2) Ending Balance, June 30 (E + F1e)			1,946,633.00	1,308,698.24	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	987,637.73	680,323.92	-31.1%
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	958,995.27	742,093.27	-22.6%
Charter Facilities Reserve	0000	9780	*886,956.86*		
Charter Facilities Reserve	1100	9780	*72,038.41*		
Charter Facilities Reserve	0000	9780		*671,316.86*	
Charter Facilities Reserve	1100	9780		*70,776.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(113,718.95)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,623.52	2,623.52
6300	Lottery: Instructional Materials	42,720.37	30,440.37
6332	CA Community Schools Partnership Act - Implementation Grant	57,375.61	57,375.61
6500	Special Education	27,596.20	4,079.34
6546	Mental Health-Related Services	2,125.41	2,125.41
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	30,555.05	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	136,180.84	124,460.84
7339	Dual Enrollment Opportunities	55,218.28	20,032.28
7412	A-G Access/Success Grant	31,199.89	1,053.58
7413	A-G Learning Loss Mitigation Grant	102,572.11	26,425.70
7435	Learning Recovery Emergency Block Grant	91,757.08	36,315.98
7810	Other Restricted State	366,808.60	366,808.60
9010	Other Restricted Local	40,904.77	8,582.69
Total, Restricted Balance		987,637.73	680,323.92

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	10,704,501.26	10,301,930.00	-3.8%
3) Other State Revenue		8300-8599	23,326,542.00	23,654,002.00	1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,031,043.26	33,955,932.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	34,031,043.26	33,955,932.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,031,043.26	33,955,932.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,869.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,113,941.37		
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			17,178,810.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	17,178,810.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,178,810.90		
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	10,704,501.26	10,301,930.00	-3.8%
TOTAL, FEDERAL REVENUE			10,704,501.26	10,301,930.00	-3.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	23,326,542.00	23,654,002.00	1.4%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,326,542.00	23,654,002.00	1.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			34,031,043.26	33,955,932.00	-0.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,704,501.26	10,301,930.00	-3.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	23,326,542.00	23,654,002.00	1.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,031,043.26	33,955,932.00	-0.2%
TOTAL, EXPENDITURES			34,031,043.26	33,955,932.00	-0.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,704,501.26	10,301,930.00	-3.8%
3) Other State Revenue		8300-8599	23,326,542.00	23,654,002.00	1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,031,043.26	33,955,932.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	34,031,043.26	33,955,932.00	-0.2%
10) TOTAL, EXPENDITURES			34,031,043.26	33,955,932.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	685,519.00	678,825.00	-1.0%
4) Other Local Revenue		8600-8799	442,194.08	439,596.00	-0.6%
5) TOTAL, REVENUES			1,127,713.08	1,118,421.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	376,447.96	388,109.00	3.1%
2) Classified Salaries		2000-2999	122,638.27	105,764.00	-13.8%
3) Employee Benefits		3000-3999	275,181.99	228,724.00	-16.9%
4) Books and Supplies		4000-4999	13,055.57	38,437.00	194.4%
5) Services and Other Operating Expenditures		5000-5999	153,046.29	296,835.00	94.0%
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	46,010.05	52,893.00	15.0%
9) TOTAL, EXPENDITURES			986,380.13	1,110,762.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,332.95	7,659.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,332.95	7,659.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,526.02	429,858.97	49.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,526.02	429,858.97	49.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,526.02	429,858.97	49.0%
2) Ending Balance, June 30 (E + F1e)			429,858.97	437,517.97	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	219,770.02	219,770.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	210,088.95	217,747.95	3.6%
Adult Education Expenses	0000	9780	*210,088.95*		
Adult Education Expenses	0000	9780		*217,747.95*	
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	376,486.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(303.82)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,344.83		
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			453,527.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,110.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,557.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23,668.18		
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)			429,858.97		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	652,921.00	666,396.00	2.1%
All Other State Revenue	All Other	8590	32,598.00	12,429.00	-61.9%
TOTAL, OTHER STATE REVENUE			685,519.00	678,825.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,899.18	7,659.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,578.85	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	428,716.05	431,937.00	0.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			442,194.08	439,596.00	-0.6%
TOTAL, REVENUES			1,127,713.08	1,118,421.00	-0.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	376,447.96	388,109.00	3.1%
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			376,447.96	388,109.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	70,770.39	50,316.00	-28.9%
Classified Support Salaries		2200	51,867.88	55,448.00	6.9%
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			122,638.27	105,764.00	-13.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	64,880.31	74,128.00	14.3%
PERS		3201-3202	70,286.13	28,356.00	-59.7%
OASDI/Medicare/Alternative		3301-3302	23,314.78	14,092.00	-39.6%
Health and Welfare Benefits		3401-3402	92,345.25	88,050.00	-4.7%
Unemployment Insurance		3501-3502	249.59	243.00	-2.6%
Workers' Compensation		3601-3602	18,116.83	17,928.00	-1.0%
OPEB, Allocated		3701-3702	5,989.10	5,927.00	-1.0%
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			275,181.99	228,724.00	-16.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,000.00	New
Materials and Supplies		4300	5,484.58	20,437.00	272.6%
Noncapitalized Equipment		4400	7,570.99	10,000.00	32.1%
TOTAL, BOOKS AND SUPPLIES			13,055.57	38,437.00	194.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,901.95	9,171.00	32.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,514.88	12,000.00	26.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,000.00	55,000.00	14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,390.75	78,161.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	9,728.35	142,003.00	1,359.7%
Communications		5900	510.36	500.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,046.29	296,835.00	94.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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	46,010.05	52,893.00	15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			46,010.05	52,893.00	15.0%
TOTAL, EXPENDITURES			986,380.13	1,110,762.00	12.6%
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					
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					
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					
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	685,519.00	678,825.00	-1.0%
4) Other Local Revenue		8600-8799	442,194.08	439,596.00	-0.6%
5) TOTAL, REVENUES			1,127,713.08	1,118,421.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		709,134.38	761,524.00	7.4%
2) Instruction - Related Services	2000-2999		89,202.82	101,262.00	13.5%
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		46,010.05	52,893.00	15.0%
8) Plant Services	8000-8999		142,032.88	195,083.00	37.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			986,380.13	1,110,762.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			141,332.95	7,659.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,332.95	7,659.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,526.02	429,858.97	49.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,526.02	429,858.97	49.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,526.02	429,858.97	49.0%
2) Ending Balance, June 30 (E + F1e)			429,858.97	437,517.97	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	219,770.02	219,770.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	210,088.95	217,747.95	3.6%
Adult Education Expenses	0000	9780	*210,088.95*		
Adult Education Expenses	0000	9780		*217,747.95*	
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	27,019.68	27,019.68
6391	Adult Education Program	192,750.34	192,750.34
Total, Restricted Balance		219,770.02	219,770.02

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	30,846,798.43	34,857,378.00	13.0%
3) Other State Revenue		8300-8599	27,378,536.20	21,129,832.00	-22.8%
4) Other Local Revenue		8600-8799	9,374,186.87	12,935,011.00	38.0%
5) TOTAL, REVENUES			67,599,521.50	68,922,221.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,318,288.96	7,205,761.00	35.5%
2) Classified Salaries		2000-2999	9,011,586.09	10,625,372.00	17.9%
3) Employee Benefits		3000-3999	7,269,523.45	9,026,060.00	24.2%
4) Books and Supplies		4000-4999	1,948,040.51	6,244,455.00	220.6%
5) Services and Other Operating Expenditures		5000-5999	40,684,825.14	30,637,357.00	-24.7%
6) Capital Outlay		6000-6999	2,685,307.57	405,000.00	-84.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,074,082.88	5,119,884.00	0.9%
9) TOTAL, EXPENDITURES			71,991,654.60	69,263,889.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,392,133.10)	(341,668.00)	-92.2%
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)			(4,392,133.10)	(341,668.00)	-92.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,050,448.91	4,658,315.81	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,050,448.91	4,658,315.81	-48.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,050,448.91	4,658,315.81	-48.5%
2) Ending Balance, June 30 (E + F1e)			4,658,315.81	4,316,647.81	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,602,440.52	4,260,772.52	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,875.29	55,875.29	0.0%
Early Education Expenses	0000	9780	*55,875.29*		
Early Education Expenses	0000	9780		*55,875.29*	
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	7,715,406.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,211.32)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,546,890.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,207.18		
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			18,266,293.00		
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	3,219,740.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,803,507.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,584,729.06		
6) TOTAL, LIABILITIES			13,607,977.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,658,315.81		
FEDERAL REVENUE					
Child Nutrition Programs		8220	528,825.62	565,000.00	6.8%
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	30,317,972.81	34,292,378.00	13.1%
TOTAL, FEDERAL REVENUE			30,846,798.43	34,857,378.00	13.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	110,671.83	35,000.00	-68.4%
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	271,852.00	433,613.00	59.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,996,012.37	20,661,219.00	-23.5%
TOTAL, OTHER STATE REVENUE			27,378,536.20	21,129,832.00	-22.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,875.29	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	15,041.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	120,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	9,183,270.58	12,935,011.00	40.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,374,186.87	12,935,011.00	38.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			67,599,521.50	68,922,221.00	2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,244,781.43	6,056,813.00	42.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,073,507.53	1,148,948.00	7.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,318,288.96	7,205,761.00	35.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,043,337.50	1,235,599.00	18.4%
Classified Support Salaries		2200	2,344,300.55	2,770,559.00	18.2%
Classified Supervisors' and Administrators' Salaries		2300	3,568,276.00	4,172,470.00	16.9%
Clerical, Technical and Office Salaries		2400	2,055,672.04	2,446,744.00	19.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,011,586.09	10,625,372.00	17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,323,314.09	1,367,703.00	3.4%
PERS		3201-3202	2,530,390.95	2,848,241.00	12.6%
OASDI/Medicare/Alternative		3301-3302	762,507.43	918,525.00	20.5%
Health and Welfare Benefits		3401-3402	1,949,907.96	3,021,445.00	55.0%
Unemployment Insurance		3501-3502	7,162.92	8,905.00	24.3%
Workers' Compensation		3601-3602	523,284.55	647,271.00	23.7%
OPEB, Allocated		3701-3702	172,955.55	213,970.00	23.7%
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			7,269,523.45	9,026,060.00	24.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,284.47	2,000.00	-83.7%
Materials and Supplies		4300	1,029,551.64	5,588,314.00	442.8%
Noncapitalized Equipment		4400	166,922.04	120,029.00	-28.1%
Food		4700	739,282.36	534,112.00	-27.8%
TOTAL, BOOKS AND SUPPLIES			1,948,040.51	6,244,455.00	220.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	460,829.34	32,000.00	-93.1%
Travel and Conferences		5200	162,716.09	201,607.00	23.9%
Dues and Memberships		5300	22,316.72	23,920.00	7.2%
Insurance		5400-5450	23,729.45	23,700.00	-0.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,997.80	14,200.00	-63.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,011,987.00	2,027,797.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	37,925,789.31	28,293,746.00	-25.4%
Communications		5900	38,459.43	20,387.00	-47.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,684,825.14	30,637,357.00	-24.7%
CAPITAL OUTLAY					
Land		6100	6,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,382,879.91	405,000.00	-83.0%
Equipment		6400	296,427.66	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,685,307.57	405,000.00	-84.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,074,082.88	5,119,884.00	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,074,082.88	5,119,884.00	0.9%
TOTAL, EXPENDITURES			71,991,654.60	69,263,889.00	-3.8%
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					
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					
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	30,846,798.43	34,857,378.00	13.0%
3) Other State Revenue		8300-8599	27,378,536.20	21,129,832.00	-22.8%
4) Other Local Revenue		8600-8799	9,374,186.87	12,935,011.00	38.0%
5) TOTAL, REVENUES			67,599,521.50	68,922,221.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,902,361.67	10,889,317.00	37.8%
2) Instruction - Related Services	2000-2999		4,916,825.58	7,838,007.00	59.4%
3) Pupil Services	3000-3999		6,106,664.65	6,651,659.00	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		43,683,241.84	36,193,665.00	-17.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,074,082.88	5,119,884.00	0.9%
8) Plant Services	8000-8999		4,308,477.98	2,571,357.00	-40.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,991,654.60	69,263,889.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,392,133.10)	(341,668.00)	-92.2%
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)			(4,392,133.10)	(341,668.00)	-92.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,050,448.91	4,658,315.81	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,050,448.91	4,658,315.81	-48.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,050,448.91	4,658,315.81	-48.5%
2) Ending Balance, June 30 (E + F1e)			4,658,315.81	4,316,647.81	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,602,440.52	4,260,772.52	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,875.29	55,875.29	0.0%
Early Education Expenses	0000	9780	*55,875.29*		
Early Education Expenses	0000	9780		*55,875.29*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25	24,806.25
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,786,962.10	1,786,962.10
7810	Other Restricted State	162,711.16	81,418.16
9010	Other Restricted Local	2,627,961.01	2,367,586.01
Total, Restricted Balance		4,602,440.52	4,260,772.52

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,446,706.90	500,000.00	-65.4%
5) TOTAL, REVENUES			1,446,706.90	500,000.00	-65.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,446,706.90	500,000.00	-65.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,220,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,219,879.97	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			120.03	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,446,826.93	500,000.00	-65.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,807,139.84	20,253,966.77	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,807,139.84	20,253,966.77	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,807,139.84	20,253,966.77	7.7%
2) Ending Balance, June 30 (E + F1e)			20,253,966.77	20,753,966.77	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,603,154.00	1,603,154.00	0.0%
Unexpected Facility Repairs	0000	9780	*1,603,154.00*		
Unexpected Facility Repairs	0000	9780		*1,603,154.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	18,650,812.77	19,150,812.77	2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,292,395.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,548.48)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,220,000.00		
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			22,473,846.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,219,879.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,219,879.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			20,253,966.77		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	703,005.35	500,000.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	743,701.55	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,446,706.90	500,000.00	-65.4%
TOTAL, REVENUES			1,446,706.90	500,000.00	-65.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,220,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,220,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,219,879.97	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,219,879.97	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			120.03	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,446,706.90	500,000.00	-65.4%
5) TOTAL, REVENUES			1,446,706.90	500,000.00	-65.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,446,706.90	500,000.00	-65.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,220,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,219,879.97	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			120.03	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,446,826.93	500,000.00	-65.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,807,139.84	20,253,966.77	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,807,139.84	20,253,966.77	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,807,139.84	20,253,966.77	7.7%
2) Ending Balance, June 30 (E + F1e)			20,253,966.77	20,753,966.77	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,603,154.00	1,603,154.00	0.0%
Unexpected Facility Repairs	0000	9780	*1,603,154.00*		
Unexpected Facility Repairs	0000	9780		*1,603,154.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	18,650,812.77	19,150,812.77	2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,899.35	25,000.00	-51.8%
5) TOTAL, REVENUES			51,899.35	25,000.00	-51.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,899.35	25,000.00	-51.8%
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)			51,899.35	25,000.00	-51.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,260,881.05	1,312,780.40	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,260,881.05	1,312,780.40	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,260,881.05	1,312,780.40	4.1%
2) Ending Balance, June 30 (E + F1e)			1,312,780.40	1,337,780.40	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,312,780.40	1,337,780.40	1.9%
Other Post Employment Expenses	0000	9780	*1,312,780.40*		
Other Post Employment Expenses	0000	9780		*1,337,780.40*	
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	1,312,780.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,312,780.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,312,780.40		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	51,899.35	25,000.00	-51.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,899.35	25,000.00	-51.8%
TOTAL, REVENUES			51,899.35	25,000.00	-51.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+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	51,899.35	25,000.00	-51.8%
5) TOTAL, REVENUES			51,899.35	25,000.00	-51.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,899.35	25,000.00	-51.8%
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)			51,899.35	25,000.00	-51.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,260,881.05	1,312,780.40	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,260,881.05	1,312,780.40	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,260,881.05	1,312,780.40	4.1%
2) Ending Balance, June 30 (E + F1e)			1,312,780.40	1,337,780.40	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,312,780.40	1,337,780.40	1.9%
Other Post Employment Expenses	0000	9780	*1,312,780.40*		
Other Post Employment Expenses	0000	9780		*1,337,780.40*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,860.40	280,000.00	16.2%
5) TOTAL, REVENUES			240,860.40	280,000.00	16.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			216,860.40	280,000.00	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	816,275.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(283,725.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,864.60)	280,000.00	-518.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,197,109.85	4,130,245.25	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,197,109.85	4,130,245.25	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,197,109.85	4,130,245.25	-1.6%
2) Ending Balance, June 30 (E + F1e)			4,130,245.25	4,410,245.25	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,064,976.88	4,064,976.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	65,268.37	345,268.37	429.0%
State Funded Facility Projects	0000	9780	65,268.37		
State Funded Facility Projects	0000	9780		345,268.37	
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	4,441,554.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,584.26)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	816,275.00		
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			5,254,245.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,114,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,124,000.00		
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)			4,130,245.25		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	175,592.03	280,000.00	59.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	65,268.37	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			240,860.40	280,000.00	16.2%
TOTAL, REVENUES			240,860.40	280,000.00	16.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	816,275.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			816,275.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,100,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(c) TOTAL, SOURCES			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 + e)			(283,725.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,860.40	280,000.00	16.2%
5) TOTAL, REVENUES			240,860.40	280,000.00	16.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			216,860.40	280,000.00	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	816,275.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,100,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(283,725.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,864.60)	280,000.00	-518.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,197,109.85	4,130,245.25	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,197,109.85	4,130,245.25	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,197,109.85	4,130,245.25	-1.6%
2) Ending Balance, June 30 (E + F1e)			4,130,245.25	4,410,245.25	6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,064,976.88	4,064,976.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	65,268.37	345,268.37	429.0%
State Funded Facility Projects	0000	9780	*65,268.37*		
State Funded Facility Projects	0000	9780		*345,268.37*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	4,064,976.88	4,064,976.88
Total, Restricted Balance		4,064,976.88	4,064,976.88

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	31.19	30.49	31.19	30.00	30.00	30.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	246.36	242.25	260.95	250.00	250.00	250.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	277.55	272.74	292.14	280.00	280.00	280.00
2. District Funded County Program ADA						
a. County Community Schools	153.06	136.45	153.06	165.00	165.00	165.00
b. Special Education-Special Day Class	843.82	845.17	843.82	861.26	861.26	861.26
c. Special Education-NPS/LCI	.69	.69	.69	.69	.69	.69
d. Special Education Extended Year	10.09	24.05	24.05	0.00	52.92	52.92
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)	1,007.66	1,006.36	1,021.62	1,026.95	1,079.87	1,079.87
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,285.21	1,279.10	1,313.76	1,306.95	1,359.87	1,359.87
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	55,236.70	55,236.70	55,236.70	55,335.00	55,335.00	55,335.00
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	418.09	418.09	418.09	460.00	460.00	460.00
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)	418.09	418.09	418.09	460.00	460.00	460.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	418.09	418.09	418.09	460.00	460.00	460.00

	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	6,170,257.26		6,170,257.26	2,219,879.97		8,390,137.23
Work in Progress	6,019,967.10		6,019,967.10	2,183,983.56	6,141,050.42	2,062,900.24
Total capital assets not being depreciated	12,190,224.36	0.00	12,190,224.36	4,403,863.53	6,141,050.42	10,453,037.47
Capital assets being depreciated:						
Land Improvements	8,075,447.65		8,075,447.65			8,075,447.65
Buildings	122,615,294.03		122,615,294.03	11,958,901.43		134,574,195.46
Equipment	15,708,110.95		15,708,110.95	3,037,421.15	1,236,074.80	17,509,457.30
Total capital assets being depreciated	146,398,852.63	0.00	146,398,852.63	14,996,322.58	1,236,074.80	160,159,100.41
Accumulated Depreciation for:						
Land Improvements	(4,360,401.67)		(4,360,401.67)	(334,305.24)		(4,694,706.91)
Buildings	(43,381,772.27)		(43,381,772.27)	(3,897,940.65)		(47,279,712.92)
Equipment	(12,245,886.95)		(12,245,886.95)	(793,836.32)	(1,236,074.80)	(11,803,648.47)
Total accumulated depreciation	(59,988,060.89)	0.00	(59,988,060.89)	(5,026,082.21)	(1,236,074.80)	(63,778,068.30)
Total capital assets being depreciated, net excluding lease and subscription assets	86,410,791.74	0.00	86,410,791.74	9,970,240.37	0.00	96,381,032.11
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	98,601,016.10	0.00	98,601,016.10	14,374,103.90	6,141,050.42	106,834,069.58
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

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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$20,450,556.99
	Appropriations Subject to Limit	$20,450,556.99
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	8.23%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Steve M. Tietjen, Ed. D Title: County Superintendent of Schools

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

For County Office of Education:

Rosa Casillas
Name

Director, Financial Services Internal
Title

(209) 381-6732
Telephone

rcasillas@mcoe.org
E-mail Address

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,530,000.00		6,530,000.00		325,000.00	6,205,000.00	335,000.00
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	887,472.86		887,472.86	50,622.74		938,095.60	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,417,472.86	0.00	7,417,472.86	50,622.74	325,000.00	7,143,095.60	335,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	7,169,183.64		7,169,183.64			7,291,641.92
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	12,937,919.84		12,937,919.84			13,158,915.07
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	20,107,103.48		20,107,103.48			20,450,556.99
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	286.64		286.64			272.74
5. Other ADA (Preload/Line B4, PY column)	55,340.00		55,340.00			55,240.00
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	7,490,678.00		7,490,678.00			7,490,678.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	13,518,107.00		13,518,107.00			13,518,107.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2023-24			Adjustments to 2024-25		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA	2024-25 Annual Report			2025-26 Annual Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	272.74		272.74	280.00		280.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	272.74	0.00	272.74	280.00	0.00	280.00
	2024-25 P2 Report			2025-26 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			55,240.00			55,304.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2024-25 Actual			2025-26 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	107,890.53		107,890.53	116,344.00		116,344.00
2. Timber Yield Tax (Object 8022)	6.47		6.47	7.00		7.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,082.99		3,082.99	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,493,411.84		16,493,411.84	16,300,173.00		16,300,173.00
5. Unsecured Roll Taxes (Object 8042)	1,241,095.19		1,241,095.19	1,108,759.00		1,108,759.00
6. Prior Years' Taxes (Object 8043)	39,678.35		39,678.35	34,538.00		34,538.00
7. Supplemental Taxes (Object 8044)	337,872.86		337,872.86	519,679.00		519,679.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	301,259.01		301,259.01	381,929.00		381,929.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,442,107.31		1,442,107.31	938,248.00		938,248.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	19,966,404.55	0.00	19,966,404.55	19,399,677.00	0.00	19,399,677.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	19,966,404.55	0.00	19,966,404.55	19,399,677.00	0.00	19,399,677.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			906,622.51			1,038,456.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			906,622.51			1,038,456.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	19,124,845.00		19,124,845.00	20,259,867.00		20,259,867.00
26. LCFF State Aid - Prior Years (Object 8019)	(7,063.00)		(7,063.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	19,117,782.00	0.00	19,117,782.00	20,259,867.00	0.00	20,259,867.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	149,102,059.97		149,102,059.97	142,416,808.00		142,416,808.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	2,284,467.60		2,284,467.60	2,284,467.60		2,284,467.60
D. APPROPRIATIONS LIMIT CALCULATIONS	**2024-25 Actual**			**2025-26 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			7,169,183.64			7,291,641.92
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9515			1.0266
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			7,068,415.74			7,967,672.21
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			12,937,919.84			13,158,915.07

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9982			1.0012
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			13,382,141.25			14,023,156.82
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			20,450,556.99			21,990,829.03
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			19,966,404.55			19,399,677.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			1,390,774.95			3,629,608.03
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			332,315.66			375,428.37
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			20,298,720.21			19,775,105.37
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			1,058,459.29			3,254,179.67
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			20,298,720.21			
b. State Subventions (Line D13)			1,058,459.29			
c. Less: Excluded Appropriations (Line C24)			906,622.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			20,450,556.99			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2024-25 Actual**			**2025-26 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			20,450,556.99			21,990,829.03
17 Appropriations Subject to the Limit (Line D14d)			20,450,556.99			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

* Please provide below an explanation for each entry in the adjustments column.

Rosa Casillas	rcasillas@mcoe.org	(209) 381-6732
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 9,855,041.80
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) — 95,012,329.18

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) — 10.37%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 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) — 9,460,640.83
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,956,415.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	76,325.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	826,996.65
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)	2,881.07
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)	14,323,258.67
9. Carry-Forward Adjustment (Part IV, Line F)	133,517.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,456,775.80
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,272,734.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,691,856.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,978,837.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	891,089.83
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	534,226.70
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,418,746.99
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)	1,845,359.59
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)	662,417.91
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,147,898.70
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)	272,166.31
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)	5,274.84
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	940,370.08
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	63,032,152.45
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	175,693,130.82
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)	8.15%
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)	8.23%

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)	14,323,258.67
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	129,248.62
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 (8.15%) times Part III, Line B19); zero if negative	133,517.13
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.16%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	133,517.13
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)	133,517.13

Approved indirect cost rate: 8.15%

Highest rate used in any program: 8.16%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	173,710.50	14,157.41	8.15%
01	3010	280,086.42	22,827.05	8.15%
01	3025	172,274.62	14,040.38	8.15%
01	3060	5,510,603.45	449,114.18	8.15%
01	3061	1,118,294.40	91,140.99	8.15%
01	3110	435,302.81	35,477.18	8.15%
01	3182	291,802.84	23,781.93	8.15%
01	3183	60,048.45	4,893.94	8.15%
01	3225	575,742.62	28,787.13	5.00%
01	3310	2,562,606.56	208,852.44	8.15%
01	3315	152,490.43	12,427.97	8.15%
01	3327	14,924.64	1,216.36	8.15%
01	3345	2,343.97	191.03	8.15%
01	3385	83,092.93	6,772.07	8.15%
01	3395	14,014.79	1,142.21	8.15%
01	3550	35,604.75	1,780.24	5.00%
01	4035	49,387.90	4,025.10	8.15%
01	4123	137,678.66	6,883.93	5.00%
01	4127	32,228.01	2,626.58	8.15%
01	4203	19,623.44	1,299.45	6.62%
01	5310	19,142.88	1,137.09	5.94%
01	5610	1,155,802.13	94,197.87	8.15%
01	5630	96,217.85	7,841.75	8.15%
01	5632	37,579.07	3,062.69	8.15%
01	5633	49,741.87	4,053.96	8.15%
01	5634	1,985.94	161.85	8.15%
01	5810	518,993.48	42,297.97	8.15%
01	6010	5,677,087.61	283,854.39	5.00%
01	6018	16,280.67	1,326.87	8.15%
01	6054	228,899.53	18,655.31	8.15%
01	6057	22,000.57	1,793.05	8.15%
01	6266	329,397.84	26,845.94	8.15%
01	6318	82,570.74	6,729.52	8.15%
01	6332	340,220.32	27,727.95	8.15%
01	6333	184,872.17	15,067.07	8.15%
01	6387	304,201.17	24,792.40	8.15%

01		6388	240,059.45	9,602.39	4.00%
01		6500	40,009,278.22	3,260,756.17	8.15%
01		6510	4,552,584.01	371,035.60	8.15%
01		6515	18,013.87	1,468.13	8.15%
01		6520	124,078.00	10,112.36	8.15%
01		6546	1,272,998.80	103,749.37	8.15%
01		6680	50,021.46	4,076.75	8.15%
01		6685	48,016.51	3,913.35	8.15%
01		6762	218,149.69	17,779.20	8.15%
01		6770	66,573.84	665.74	1.00%
01		7311	4,032.00	329.20	8.16%
01		7339	32,116.66	2,617.51	8.15%
01		7366	454,810.47	37,067.05	8.15%
01		7399	25,279.48	2,060.28	8.15%
01		7412	99,587.20	8,116.35	8.15%
01		7413	21,000.00	1,711.50	8.15%
01		7422	219,057.55	17,853.15	8.15%
01		7435	360,688.62	29,396.12	8.15%
01		7810	1,622,802.00	127,606.64	7.86%
01		8150	1,320,150.10	107,592.24	8.15%
01		9010	5,544,971.65	416,746.72	7.52%
09		1100	65,107.06	5,306.22	8.15%
09		2600	72,270.08	5,890.01	8.15%
09		3010	83,728.18	6,823.85	8.15%
09		3182	15,757.71	1,284.25	8.15%
09		3327	4,500.23	366.77	8.15%
09		4035	27,539.81	2,244.49	8.15%
09		4127	8,583.13	699.53	8.15%
09		4203	16,894.84	1,376.93	8.15%
09		6053	5,944.10	484.45	8.15%
09		6266	6,090.52	496.39	8.15%
09		6332	210,471.00	17,153.39	8.15%
09		6500	285,724.79	23,286.57	8.15%
09		6546	31,259.91	2,547.68	8.15%
09		6762	146,149.75	11,911.20	8.15%
09		6770	2,348.67	23.49	1.00%
09		7339	32,160.63	2,621.09	8.15%
09		7412	64,314.39	5,241.62	8.15%
09		7413	22,200.00	1,809.30	8.15%
09		7435	197,420.27	16,089.75	8.15%
09		7810	290,459.92	23,672.48	8.15%
09		9010	35,396.09	2,884.78	8.15%
11		6371	7,595.99	379.80	5.00%
11		6391	504,304.09	25,215.20	5.00%
11		9010	408,301.00	20,415.05	5.00%
12		5025	2,401,780.37	195,745.10	8.15%
12		5035	1,112,994.03	90,709.54	8.15%
12		5050	6,059,966.54	493,887.27	8.15%
12		5055	104,539.07	8,519.93	8.15%
12		5061	280,249.43	22,840.33	8.15%

12	5062	1,583,878.14	129,086.07	8.15%
12	5160	332,596.39	27,106.61	8.15%
12	5210	15,614,339.34	1,272,568.67	8.15%
12	6040	12,857,915.86	1,047,920.14	8.15%
12	6041	1,861,524.82	151,714.27	8.15%
12	6042	1,227,353.68	100,029.32	8.15%
12	6045	7,373.09	600.91	8.15%
12	6100	2,670.00	218.00	8.16%
12	6102	68,593.66	5,590.39	8.15%
12	6105	251,365.70	20,486.30	8.15%
12	6110	347,944.00	28,357.96	8.15%
12	6123	40,344.00	3,288.04	8.15%
12	6127	581,328.30	47,378.26	8.15%
12	6160	8,955,392.05	729,864.45	8.15%
12	7810	172,142.97	14,029.65	8.15%
12	9010	8,840,178.69	684,141.67	7.74%

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	820,936.00		422,814.92	1,243,750.92
2. State Lottery Revenue	8560	391,891.29		187,306.83	579,198.12
3. Other Local Revenue	8600-8799	0.00		15,927.28	15,927.28
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)		1,212,827.29	0.00	626,049.03	1,838,876.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	10,500.00		0.00	10,500.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	2,660.48		0.00	2,660.48
4. Books and Supplies	4000-4999	130,037.17		129,736.58	259,773.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	95,619.91			95,619.91
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			83,241.31	83,241.31
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	19,463.63			19,463.63
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)		258,281.19	0.00	212,977.89	471,259.08
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	954,546.10	0.00	413,071.14	1,367,617.24

D. COMMENTS:

Online Curriculum designed for classroom use by students.

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.

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	150,708,107.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,695,775.83
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	806,781.36
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	10,549,291.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	630,854.55
4. Other Transfers Out	All	9200	7200-7299	578,475.25
5. Interfund Transfers Out	All	9300	7600-7629	3,036,275.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	24,321,534.84
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)				39,923,212.24
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				95,089,119.11

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	690.83
B. Expenditures per ADA (Line I.E divided by Line II.A)	137,644.74

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.)	80,921,362.47	120,347.06
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)	80,921,362.47	120,347.06
B. Required effort (Line A.2 times 90%)	72,829,226.22	108,312.35
C. Current year expenditures (Line I.E and Line II.B)	95,089,119.11	137,644.74
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

		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)		38,937.56	46,699.42	49,473.72	172,073.65	2,617,209.69	0.00	251,439.19
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	72.73	72.73	72.73	72.73			
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	76.27	76.27	76.27	76.27	105.94		12.00
3550	Community Day Schools							
3600	Juvenile Courts	18.97	18.97	18.97	18.97	1.12		
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	105.50	105.50	105.50	105.50	4.11		
4900	Other Supplemental Education	163.07	163.07	163.07	163.07	1.50		
5000-5999	Special Education (allocated to 5001)	406.71	406.71	406.71	406.71	86.92		
6000	ROC/P	57.33	57.33	57.33	57.33	13.87		3.00
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	4.00	4.00	4.00	4.00			
8500	Child Care and Development Services							
8600	County Services to Districts							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							

	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)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	904.58	904.58	904.58	904.58	213.46	0.00	15.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	9,906,528.16	24,698.22	9,931,226.38	771,060.21		10,702,286.59
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	9,040,978.48	1,525,970.45	10,566,948.93	820,417.70		11,387,366.63
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	1,014,420.84	20,174.19	1,034,595.03	80,325.94		1,114,920.97
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	559,304.68	0.00	559,304.68	43,424.40		602,729.08
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	6,442,845.29	86,218.78	6,529,064.07	506,916.40		7,035,980.47
4900	Other Supplemental Education	10,187,739.41	73,767.92	10,261,507.33	796,703.22		11,058,210.55
5000-5999	Special Education	68,005,774.84	1,203,830.36	69,209,605.20	5,373,432.31		74,583,037.51
6000	Regional Occupational Ctr/Prg (ROC/P)	3,168,732.74	239,814.95	3,408,547.69	264,639.57		3,673,187.26
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	919,486.94	1,358.35	920,845.29	71,494.41		992,339.70
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	13,802,726.79	0.00	13,802,726.79	1,071,643.42		14,874,370.21
Other Costs							
—	Food Services					276,798.24	276,798.24
—	Enterprise					534,226.70	534,226.70
—	Facilities Acquisition & Construction					9,514,319.56	9,514,319.56
—	Other Outgo					4,454,203.44	4,454,203.44
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	5,024,223.19		5,024,223.19
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(5,120,092.93)		(5,120,092.93)
—	**Total County School Service and Charter Schools Funds Expenditures**	123,048,538.17	3,175,833.22	126,224,371.39	9,704,187.84	14,779,547.94	150,708,107.17

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	5,661,294.11	612,731.44	286,172.81	1,301,018.69	680,247.13	268,276.24	0.00			1,096,787.74	0.00	9,906,528.16
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	3,584,210.35	641,124.86	146,959.29	1,810,106.67	1,344,021.92	358,534.10	0.00			1,156,021.29	0.00	9,040,978.48
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	394,016.70	302,160.59	5,601.12	263,142.69	46,825.74	0.00	0.00			2,674.00	0.00	1,014,420.84
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	375,801.08	69,563.00	111,130.91	0.00	1,255.29	0.00	0.00			1,554.40	0.00	559,304.68
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	2,955,097.27	1,758,543.69	187,804.67	0.00	1,355,132.66	0.00	0.00			186,267.00	0.00	6,442,845.29
4900	Other Supplemental Education	6,246,902.56	2,569,056.22	491,920.90	280,823.31	467,059.22	0.00	0.00			131,977.20	0.00	10,187,739.41
5000-5999	Special Education	34,353,390.39	4,249,307.13	0.00	3,841,990.84	13,006,570.19	9,440,823.71	0.00			2,866,427.96	247,264.62	68,005,774.84
6000	ROC/P	1,872,959.76	414,653.81	50,570.31	484,167.92	194,262.94	5,433.54	0.00			118,901.70	27,782.76	3,168,732.74
Other Goals													
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	3,504.64	0.00		896,089.83	0.00	19,892.47	0.00	919,486.94
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		8,721,138.14	1,467,655.66	314,428.33	99,471.40	0.00	0.00		2,840,934.46	359,098.80	0.00	13,802,726.79
Total Direct Charged Costs		55,443,672.22	19,338,278.88	2,747,815.67	8,295,678.45	17,198,351.13	10,073,067.59	0.00	896,089.83	2,840,934.46	5,939,602.56	275,047.38	123,048,538.17

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			
		Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	24,698.22	0.00	0.00	24,698.22
3100	Alternative 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
3500	County Community Schools	25,900.36	1,298,918.74	201,151.35	1,525,970.45
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	6,441.99	13,732.20	0.00	20,174.19
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	35,826.52	50,392.26	0.00	86,218.78
4900	Other Supplemental Education	55,376.58	18,391.34	0.00	73,767.92
5000-5999	Special Education (allocated to 5001)	138,113.76	1,065,716.60	0.00	1,203,830.36
6000	ROC/P	19,468.56	170,058.55	50,287.84	239,814.95
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	1,358.35	0.00	0.00	1,358.35
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	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		307,184.34	2,617,209.69	251,439.19	3,175,833.22

A.	**Central Administration Costs in County School Service and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,051,361.03
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	76,325.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,494,869.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,201,724.91
5	Total Central Administration Costs in County School Service and Charter Schools Funds	14,824,280.77
B.	**Direct Charged and Allocated Costs in County School Service and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	123,048,538.17
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,175,833.22
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	126,224,371.39
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	940,370.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	63,771,434.81
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	64,711,804.89
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	190,936,176.28
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.76%

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)	276,798.24				276,798.24
Enterprise (Objects 1000-5999, 6400-6920)		534,226.70			534,226.70
Facilities Acquisition & Construction (Objects 1000-6700)			9,514,319.56		9,514,319.56
Other Outgo (Objects 1000 - 7999)				4,454,203.44	4,454,203.44
Total Other Costs	276,798.24	534,226.70	9,514,319.56	4,454,203.44	14,779,547.94

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(3,006,495.57)	0.00	(5,720,520.13)				
Other Sources/Uses Detail					3,319,879.97	3,036,275.00		
Fund Reconciliation							10,246,427.31	3,499,548.82
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	916,117.82	0.00	600,427.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							499,818.77	1,134,234.47
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	78,390.75	0.00	46,010.05	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	21,557.49
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,011,987.00	0.00	5,074,082.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							10,207.18	7,803,507.51
13 CAFETERIA 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
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
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,220,000.00	2,219,879.97		
Fund Reconciliation							4,220,000.00	2,219,879.97
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					816,275.00	1,100,000.00		
Fund Reconciliation							816,275.00	1,114,000.00
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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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
TOTALS	3,006,495.57	(3,006,495.57)	5,720,520.13	(5,720,520.13)	6,356,154.97	6,356,154.97	15,792,728.26	15,792,728.26

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education **Merced County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-5050-0-0000-0000-9791	5050	9791	$3,285,546.01
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
12-5050-3-0000-0000-9791	5050	9791	($3,285,546.01)
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
12-6040-0-0000-0000-9791	6040	9791	($1,131,130.00)
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
12-6040-3-0000-0000-9791	6040	9791	$1,131,130.00
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			

GENERAL LEDGER CHECKS

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	7200-7600	($473,987.78)
Explanation: This check does not include the Function 7700.			
01	0000	8100	($4,684,995.17)
Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)			

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
12	0000	8290	($109,943.00)
Explanation: The negative balance is due to 22/23 overpayment owed back to Social Services.			

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
12	0000	($54,067.71)

Explanation: The negative balance is due to 22/23 overpayment owed back to Social Services.

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**

Explanation: The grant expenditure balance was coded to indirect.

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education **Merced County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
09	6762	($113,718.95)
Explanation: Funds were spent down in 24/25.		
Total of negative resource balances for Fund 09		($113,718.95)

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8100	($5,155,375.00)

Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
09	6762	9790	($113,718.95)

Explanation: Funds were spent down in 24/25.