



2024-25 Unaudited Actuals



September 9, 2025



DR. HILDA MALDONADO
Superintendent

MEMBERS OF THE BOARD

GABE ESCOBEDO, PRESIDENT
WILLIAM BANNING, VICE
PRESIDENT
ROSE MUÑOZ, CLERK
SUNITA BEALL
CELESTE KAFRI

To: Board of Education

From: Conrad Tedeschi, CPA, Assistant Superintendent of Business Services *CT*

Date: September 09, 2025

Subject: 2024-25 Unaudited Actuals Report

Introduction

The 2024-25 Unaudited Actuals Report for all funds for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for approval in compliance with the statutory deadline of September 15, 2025.

The official fund statements and required supplemental forms out of the State of California's Standardized Account Code Structure (SACS) software are all included in this report along with the staff's summary and analyses.

School districts are required by the State of California to annually produce the Unaudited Actuals Report using the State's format, known as SACS (Standardized Account Code Structure), for all funds. The Unaudited Actuals data reports on all activities in the Santa Barbara Unified's funds.

SBUSD's independent auditors will verify the 2024-25 Unaudited Actual Data and issue a report on their opinion, including any material findings, prior to December 15, 2025, to be presented to the Board for approval by the Trustees by January 31, 2026. Consistent with last year's Unaudited Actuals compilation, the Governmental Accounting Standards Board (GASB) Statement Number 34 documents are not included here but rather will also be included in the 2024-25 audit report along with the Management Discussion and Analysis (MD&A)

Executive Summary

The 2024–25 Unaudited Actuals demonstrate that the SBUSD remains fiscally solvent, has met all state reserve requirements, and has aligned spending with Board priorities and LCAP goals. The 2024-25 fiscal year ended with a significant deficit in the general fund as unrestricted revenues were exceeded by unrestricted expenditures and transfers by \$9.7 million. This deficit resulted in a significant draw down of unrestricted fund balances. Careful attention to expenditure management, reserve levels, and long-range projections will remain critical as we prepare for the 2025–26 First Interim Report.

Enrollment

SBUSD continues to decline. Total enrollment for 2024-25 was 11,891 which was down 220 students from the prior year. We saw a decline of 31 elementary students, 81 in junior high and 108 high school students.

General Fund Revenues

Total revenues and sources in the SBUSD General Fund reached **\$237.8 million** in 2024-25 which is an increase of **\$3.5 million** from 2023-24.

As a Community Funded District, SBUSD relies heavily on local property taxes for unrestricted operations, which are driven by the local economy and housing market. Revenues from all sources of property taxes in 2024-25 grew by **4.71%**.

General Fund Expenditures

Total expenditures and uses in the General fund reached **\$255.5 million** which is an increase of **\$28.5 million** from the 2023-24 Unaudited Actuals Report. The largest portion of the increase is due to the negotiated settlements that resulted in a 10% increase to salaries for all SBUSD employees. Continued diligence to reduce spending are necessary to return to a balanced budget

General Fund Reserves

The SBUSD's unrestricted ending fund balance for fiscal year 2024-25 is **\$19.7 million**. This allows a General Fund unrestricted reserve of **7.63%** which is down from last year's reserve of **12.23%**. When added to the Special Reserve maintained in Fund 17, SBUSD has a total reserve of **13.68%**, down from last year's **18.68%** in reserves. The SBUSD's restricted unaudited actuals also ended the year with a deficit of **\$8.0 million** leaving restricted balances of **\$23.8 million**.

Contact Information

Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening. Additional copies of this document will be available upon request.

Conrad Tedeschi

Conrad L. Tedeschi, CPA
Assistant Superintendent, Business Services
Santa Barbara Unified School District
720 Santa Barbara Street
Santa Barbara, CA 93101
Phone: (805) 963-4338 x6230
Email: ctedeschi@sbunified.org
Website: www.sbunified.org

2024-25 Unaudited Actuals Report

The explanations of the changes between the 2024-25 Estimated Actuals, which were part of the 2025-26 Adopted Budget, and the 2024-25 Unaudited Actuals are listed below.

UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

General Fund

The following charts and schedules reflect the changes between General Fund projections for the Estimated Actuals and the Unaudited Actuals.

UNRESTRICTED ACTIVITY

Changes to Unrestricted Revenues

UNRESTRICTED REVENUES				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Change	Percent Change
LCFF Sources	175,603,707	174,984,743	(618,964)	-0.35%
Federal Revenue	-	11,027	11,027	New
Other State Revenue	3,965,472	4,005,960	40,488	1.0%
Other Local Revenue	4,868,619	7,388,884	2,520,265	51.8%
Total Revenue	184,437,798	186,390,615	1,952,817	1.1%

Resources 0000 to 1999

Included in these resources are the following: Property Taxes, State Aid, Supplemental Grant, Concentration Grant, Unrestricted Lottery, Mandated Block Grant, Home-to-School Transportation Reimbursement, Civic Center, Medical Administrative Activities (MAA), and the Education Protection Account (EPA).

Local Control Funding Formula (LCFF) Sources Objects 8010-8099

The LCFF funding consist of the following funding sources:

- Local property taxes, Redevelopment Agency (RDA) taxes and a reduction of taxes provided to the Charter Schools via the In-Lieu of Property Taxes (ILPT).
 - Property taxes received were less than the County estimate.
- State of California guaranteed funding of \$11.6 million and \$2.3 million in Education Protection Account (EPA) funds.

The funds from LCFF sources are allotted to fund instruction, class size reduction, instructional materials, routine restricted maintenance, utilities, SB Unified departments and site allocations.

Federal Revenue (Forestry) Objects 8100-8299

These funds are generated by students in the district boundaries that live on federal land and are referred to as Forest Reserves.

- Forestry reserve funding for the prior year was received in June.

Other State Revenue (Lottery, Mandated Block Grant and Other Reimbursements) Objects 8300-8599

- State lottery funds are projected to be less than estimated.
- State Home-to-School Transportation reimbursement is higher than estimated.

Other Local Revenue (MAA, Charters and Miscellaneous) Objects 8600-8699

Other Local Revenue Funds include MAA, interest, civic center rentals, administrative fees and unexpected funds such as community gifts. The majority of the funds come from the payment of services from the SB Unified’s charter schools.

- The change to Local revenue is the result of increased interest earnings, charter school fees, civic center fees and a change in fair value of investments.

UNRESTRICTED EXPENDITURES				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Change	Percent Change
Salaries and Benefits	138,980,242	139,255,693	(275,451)	-0.2%
Books and Supplies	3,811,107	3,209,719	601,388	15.8%
Services & Other Operating Expenses	19,297,762	18,872,001	425,761	2.2%
Capital Outlay	1,300,732	2,882,196	(1,581,464)	-121.6%
Other Outgo	225,720	208,124	17,596	7.8%
Interfund Transfers & Other Sources/Uses	(847,092)	(2,630,571)	1,783,479	-210.5%
Contributions	35,744,858	34,260,147	1,484,711	4.2%
Total Expenditures	198,513,329	196,057,309	(812,171)	-0.4%

Changes to Unrestricted Expenditures and Other Financing Sources/Uses Estimates Resources

Salaries and Benefits Objects 1000 - 3999

Certificated (teachers, substitutes, supervisors and hourly), Classified (instructional support, support staff, supervisors and hourly), and Employee Benefits (statutory, retirement and health).

- Certificated salaries came higher than estimated for substitute teachers.
- Classified salaries came in lower in clerical, support, and paraeducators positions.
- All benefits, except for health insurance, came in higher than estimated.

Books and Supplies Objects 4000 – 4999

- Equipment, software, instructional, office, custodial, and miscellaneous supplies came in less than budgeted for school sites and departments.

Services and Operating Objects 5000 – 5999

Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping (utilities), rentals, consulting and communications.

- The change is the result of utilities being higher than estimated while travel, memberships, rentals, agreements and contracted services were lower than expected.

All Other Expenditures Objects 6000 – 7999

All other expenditures capture the costs for land improvement, building improvements, new equipment that exceeds \$5,000, lease payments and transfers of indirect costs.

- Additional Apple devices, via a new lease agreement, were acquired.
- The transfer to the child development fund 12 was not required.

Interfund Transfers and Other Sources/Uses Objects 8900 – 8979

Interfund transfers are used to transfer money between resources or funds such as Fund 13 (food service) and Fund 17 (special reserve funds.) The Special Reserve Fund is a district’s savings account and is considered part of the required reserve percentage. All Other Sources/Uses records the proceeds from other financing sources such as proceeds from the sale of bonds, proceeds from the disposal of capital assets, proceeds from capital leases, proceeds from lease revenue bonds, etc.

- The proceeds from capital leases is higher than budgeted due to new Apple device leases.

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and within.

- The contributions to the Special Education department came in lower than estimated due to less paraeducator salaries and benefits, contracted services, tuition, legal and supplies.

COMPONENTS OF UNRESTRICTED FUND BALANCE				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Change	Percent Change
Beginning Fund Balance	29,344,576	29,344,576	(0)	0.0%
Restatements/Audit Adjustments	-	-	-	
Results of Operations	(14,075,531)	(9,666,695)	4,408,836	-31.3%
Ending Fund Balance	15,269,045	19,677,881	4,408,836	28.9%
Components of Ending Fund Balance				
<i>Nonspendable</i>	-	167,738	167,738	
<i>Assigned</i>	660,829	18,041	(642,788)	-97.3%
<i>Unassigned</i>				
Unassigned/Unappropriated	-	-	-	
Reserve for Economic Reserve				
Uncertainties	14,608,215	19,492,102	4,883,886	33.4%
Total Unassigned Fund Balance	14,608,215	19,492,102	4,883,886	33.4%
Ending Fund Balance	15,269,045	19,677,881	4,408,836	28.9%

Changes in Unrestricted Fund Balance

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

- The District’s operations ended the fiscal year with a deficit of \$9,666,695.

Assigned Ending Fund Balances

Included in the ending fund balances are funds that are assigned. Assigned fund balances are for specific purposes and indicate that they are projected to be spent in the next one to three years. It is important to identify these and remove them from the total ending fund balance to ensure the District does not double spend the funds.

RESTRICTED ACTIVITY

Resources 2000 – 9999

Restricted activity includes all of SB Unified’s revenues and expenditures that are made in the categorical programs, as prescribed by the State and Federal government.

RESTRICTED REVENUES AND CONTRIBUTIONS				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Change*	Percent Change
LCFF Sources	4,107,406	4,094,221	(13,185)	-0.3%
Federal Revenue	8,909,213	7,827,391	(1,081,822)	-12.1%
Other State Revenue	20,378,849	21,345,276	966,427	4.7%
Other Local Revenue	11,701,902	15,277,555	3,575,653	30.6%
Contributions	35,744,858	34,260,147	(1,484,711)	-4.2%
Total Revenue	80,842,228	82,804,590	1,962,362	2.4%

Changes to Restricted Revenue Resource 2000 – 9999

Included in these resources are Special Education, Title I, II, III, IV, After School Education and Safety (ASES), Expanded Learning Opportunities Program (ELOP), Comprehensive Support and Improvement (CSI), Career Technology Education Incentive Grant (CTEIG), Strong Workforce Program (SWP), Lottery, Community donors, California Partnership Academies, site donation accounts plus one-time Federal and State funds.

Local Control Funding Formula (LCFF) Objects 8010 – 8099

The funds that are coded to the restricted LCFF object are from the Santa Barbara County Special Education Local Plan Area (SBC SELPA) as a property tax transfer.

- The decrease is due to less property taxes per the SBC SELPA funding model.

Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- The change to federal revenue is due to unused grants. Unused grants are revenues that have been received, but not earned. As a result, the revenues must be decreased at year end and budgeted in the 2025-26 year to be spent.

Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- State revenue increased due to additional funds allocated to ELOP and the receipt of the Classified School Employee Summer Assistance Program (CESAP).
- Revenue for unused grants has been decreased and will be added to the budget in 2025-26.

Other Local Revenue (Site Donations, Redevelopment Fees and other community donors) Objects 8600 – 8799

- The overall increase is the result of additional Medi-Cal, RDA, school site donations, ASB, SBC SELPA and Dual Enrollment funds.

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and within.

- The contributions to the Special Education department came in lower than estimated due to less paraeducator salaries and benefits, contracted services, tuition, legal and supplies.

RESTRICTED EXPENDITURES				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Change*	Percent Change
Salaries and Benefits	66,737,586	67,143,068	(405,482)	-0.6%
Books and Supplies	11,562,857	7,207,587	4,355,270	37.7%
Services and Other Operating Expenses	14,357,017	10,685,839	3,671,178	25.6%
Capital Outlay	2,983,138	1,371,754	1,611,384	54.0%
Other Outgo	4,997,398	4,428,893	568,505	11.4%
Total Expenditures	100,637,996	90,837,141	9,800,855	9.7%

Changes to Restricted Expenditures: Resources 2000 – 9999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay and Other Outgoing.

Salaries and Benefits Objects 1000 - 3999:

Certificated (teachers, substitutes, supervisors and hourly and Classified (instructional support, support staff, supervisors and hourly) plus all Benefits (statutory, retirement and health).

- Certificated salaries and benefits came lower for the positions via the State Arts funds.
- Classified salaries and benefits came in higher for the After School and Bridges programs.

Books and Supplies Objects 4000 – 4999

Approved textbooks, materials and supplies and non-capitalized equipment.

- The decrease to book and supplies is the result of school sites and departments not spending as projected for the Federal Title programs, ELOP, one-time grants, dual enrollment, restricted lottery, restricted maintenance and donations.

Services and Operating Objects 5000 – 5999

Agreements, travel and conferences, dues and memberships, insurance, rentals, consulting and communications.

- The change is due to an overall decrease in projected spending for the school sites and departments in the ELOP, Federal Title programs, CTEIG, Medi-Cal, restricted maintenance and one-time grants.
- The Special Education department spent less on contracted services and legal.

All Other Expenditures Objects 6000 – 7999

All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- The decrease to capital outlay is due to less spending in one-time grants.
- Other tuition costs for Special Education decreased.
- Less spending led to lower indirect costs.

RESTRICTED FUND BALANCE				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Change	Percent Change
Beginning Fund Balance	31,803,557	31,803,557	-	0.0%
Restatements/Audit Adjustments	-	-	-	0.0%
Results of Operations	(19,795,768)	(8,032,551)	11,763,217	-59.4%
Ending Fund Balance	12,007,789	23,771,006	11,763,217	98.0%

Changes in Restricted Fund Balance

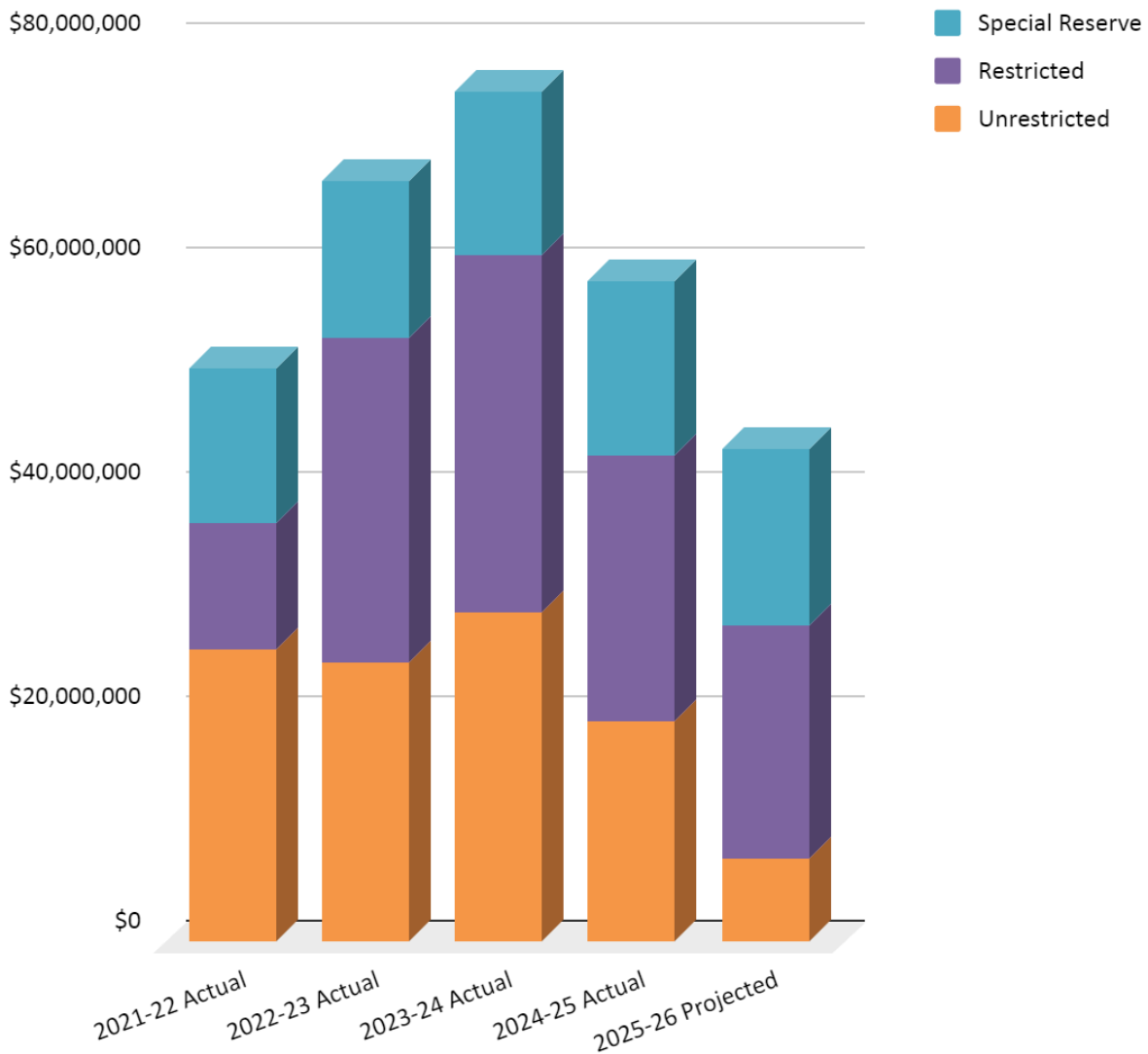
The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year, which results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. School site donation accounts are also restricted.

SB Unified is ending the 2024-25 fiscal year with a \$23.8 million fund balance. The majority of the ending fund balance is due to State funds that have been received, but will not be used until subsequent fiscal years. The restricted balance will rollover until all funds are fully expensed.

Reserves and Net Ending Fund Balance

A school district’s net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Included within the projected net ending balance is a “reserve for economic uncertainties,” which is the State’s recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the General Fund; however, the three percent State minimum reserve must be held in the unrestricted side of the budget or in Special Reserve (Fund 17).



SB Unified’s reserve for economic uncertainties as of the 2024-25 Unaudited Actuals is above the State’s minimum requirement of three percent. The unrestricted fund balance is 13.68 percent, which includes the Special Reserve Fund 17 and excludes the assigned balances.

The District’s General Operating Fund (Fund 01) reserve level each year for 2024-25 is 7.63 percent. SB Unified’s general fund reserves meet the state’s required minimum balance. It is critical that the District remain diligent in its monitoring of expenditures to ensure that it remains solvent.

SNAPSHOT

Since Multi-Year Projections (MYP) is not a required SACS form for Unaudited Actuals, a snapshot has been updated instead with the final numbers for 2024-25. The MYP will be updated for the First Interim Budget Report and presented in December.

Unrestricted and Restricted Snapshot

		Unaudited Actuals
	Total Budget	2024-25
1	<i>Property Tax Growth</i>	4.71%
2	Beginning Fund Balance	61,148,133
3	Audit Adjustments (if any)	-
	Revenue	CF
4	Property Tax/LCFF	179,078,964
5	Federal	7,838,418
6	Other State	25,351,236
7	Other Local & Other Sources	25,540,127
8	Total Revenue	237,808,746
	Expenditures	
9	Salaries and Benefits	206,398,762
10	Books and Supplies	10,417,306
11	Services & Operating	29,557,839
12	All Other Expenditures	9,134,084
13	Total Expenditures	255,507,991
14	Net Income(Loss)	(17,699,246)
15	Total Ending Balance	43,448,887
	Breakdown of Ending Fund Balance	
16	Restricted	23,771,006
17	Unrestricted	19,677,881
	Components of Unrestricted Ending Fund Balance	
18	Nonspendable/Assigned Fund Balance	185,779
19	State Recommended 3% Reserve	7,665,240
20	Excess Unrestricted Fund Balance	11,826,862
21	Total Unrestricted Ending Fund Balance	19,677,881
22	General Fund Unrestricted Reserve	7.63%
	Special Reserve Fund 17	
23	Beginning Fund Balance	14,630,227
24	Revenue	842,948
25	Expenditures	-
26	Net Income(Loss)	842,948
27	Special Reserve Ending Balance	15,473,175
28	Special Reserve %	6.06%
29	Total Available Reserves - by Percent	13.68%
30	Total Available Reserves - by Amount	34,965,277

Unrestricted Snapshot

		Unaudited Actuals
Total Budget		2024-25
1	<i>Property Tax Growth</i>	4.71%
2	Beginning Fund Balance	29,344,576
3	Audit Adjustments (if any)	-
Revenue		CF
4	Property Tax/LCFF	174,984,743
5	Federal	11,027
6	Other State	4,005,960
7	Other Local & Other Sources	10,262,573
8	Total Revenue	189,264,303
Expenditures		
9	Salaries and Benefits	139,255,693
10	Books and Supplies	3,209,719
11	Services & Operating	18,872,001
12	All Other Expenditures	37,593,585
13	Total Expenditures	198,930,998
14	Net Income(Loss)	(9,666,695)
15	Total Ending Balance	19,677,881
Components of Unrestricted Ending Fund Balance		
16	Nonspendable	167,738
17	Assigned Fund Balance	18,041
18	State Recommended 3% Reserve	7,665,240
19	Excess Unrestricted Fund Balance	11,826,862
20	Total Unrestricted Ending Fund Balance	19,677,881
21	General Fund Unrestricted Reserve	7.63%
Special Reserve Fund 17		
22	Beginning Fund Balance	14,630,227
23	Revenue	842,948
24	Expenditures	-
25	Net Income(Loss)	842,948
26	Special Reserve Ending Balance	15,473,175
27	Special Reserve %	6.06%
28	Total Unrestricted Reserves	13.68%
29	Total Available Reserves - by Amount	34,965,277

Standardized Account Code Structure (SACS) Forms

- Form CA:** Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.
- Form 01:** General Fund. This is a school district's general operating fund.
- Form 08:** Student Activity Special Revenue Fund. Used to report ASB activities that are determined to be governmental rather than fiduciary.
- Form 09:** Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.
- Form 12:** Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.
- Form 13:** Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.
- Form 17:** Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.
- Form 21:** Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.
- Form 25:** Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.
- Form 35:** County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).
- Form 40:** Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund

may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from the sale or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

Forms 51-52: Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

Form 67: Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as worker's compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, \$10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

Form A: Average Daily Attendance. This form reports school district's ADA and projections for ADA. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

Form ASSET: Schedule of Capital Assets. This form is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year.

Form CEA: CEA Form calculates the current expense formula to minimum classroom compensation. In other words, it compares the total salaries and benefits to the district's overall expenditures. The required percentage for a unified school district is 55 percent. This state form has not been adjusted to compensate for the one-time fund's districts have received over the past several years, which increases the overall spending and skews the percentage. If the percentage is not met the district will need to complete an Application for Exemption from the Required Expenditures for Classroom Teacher's salaries. The form is sent to the local county education office along with proof that its salaries are within the range of like districts. SBUSD completed this form in 2015-16; however, the District passed the test for 2016-17.

Form DEBT: Schedule of Long-Term Liabilities. This form is used to report changes in the balances of long-term liabilities for the fiscal year.

Form ESMOE: Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of

allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

Form GANN: Gann Form. The Gann Limit was established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111. It is intended to constrain the growth in state and local government spending. This is accomplished by linking year-to-year changes in expenditures to changes in inflation (per capita personal income) and caseloads (ADA). The Gann Limit has become a largely pro formula calculation that no longer constrains governmental expenditures. This is because the limit has grown significantly faster than appropriations subject to the limit. The Education Code requires that all school district boards adopt a resolution on or before September 15.

Form ICR: Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

Form L: Lottery Report. CDE is required by Control Section 24.60 of the Budget Act to annually prepare a report to the Governor and the legislature regarding expenditures of lottery funds. In order to provide the most accurate data for the report to the Governor and the state legislature, the Lottery Report is required from all LEAs receiving and/or expending state lottery revenues.

Form PCRAF: Program Cost Report Schedule of Allocation Factors. This form is used to distribute or allocate expenditures among program goals in funds 01 and 09. Goals are used to determine the setting for the expense. For example, a teacher in a classroom will have a goal of 1000 and community services would be 8100 the furthest away from the classroom.

Form PCR: Program Cost Report. This form is also based on the goal field and calculates total costs by program. Data pulled into the form is extracted from both the LEA's general ledger data and from Form PCRAF data.

Form SIAA: Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.

Form SEMA: Special Education Maintenance of Effort Actuals. This form compares the prior year to current year expenditures. The current year expenditures must be higher than the prior years, if not, there must be an explanation for the reduction in costs.

Form SEMB: Special Education Maintenance of Effort Budget. This form compares the prior year actuals to current year budgeted expenditures. Similar to SEMA, the current year expenditures must exceed prior years. An explanation will need to be provided as to why expenditures were reduced.

Form TRC: Technical Review Checklist Form. This is an auto check to ensure all basic entries, supplemental forms are completed, and the accounting is correct. If the checklist forms come back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

OTHER FUNDS

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

Form 08 - Student Activities	2024-25		Net Change
	Estimated	Unaudited	
	A	B	(B - A) = C
Revenues			
LCFF	-	-	-
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	-	5,153,512	5,153,512
Interfund Transfers-Transfer In	-	-	-
Total Revenues	-	5,153,512	5,153,512
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	251,726	(251,726)
Books and Supplies	-	1,412,027	(1,412,027)
Services and Other Operating	-	3,292,845	(3,292,845)
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total Expenditures	-	4,956,598	(4,956,598)
Change to Fund Balance	-	196,914	196,914

Form 09 - Charter School	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
LCFF	3,108,718	3,015,811	(92,907)
Federal Revenue	60,649	57,820	(2,829)
Other State	125,554	189,829	64,275
Other Local	268,513	253,546	(14,967)
Interfund Transfers-Transfer In	103,887	103,887	-
Total Revenues	3,667,321	3,620,892	(46,429)
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	3,127,597	3,066,676	60,921
Books and Supplies	139,074	108,167	30,907
Services and Other Operating	387,282	299,980	87,302
Capital Outlay	-	-	-
Other Outgo	318,486	279,604	38,882
Transfers Out	-	-	-
Total Expenditures	3,972,439	3,754,427	218,012
Change to Fund Balance	(305,118)	(133,535)	171,583

Form 12 - Child Development	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	794,837	186,929	(607,908)
Other State	4,428,243	3,132,623	(1,295,620)
Other Local	15,769	400,748	384,979
Interfund Transfers-Transfer In	162,873	-	(162,873)
Total Revenues	5,401,722	3,720,299	(1,681,423)
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	3,500,437	2,699,333	801,104
Books and Supplies	357,277	55,887	301,390
Service and Other Operating	1,127,901	119,854	1,008,047
Capital Outlay	-	-	-
Other Outgo	247,898	145,825	102,074
Transfers Out	-	-	-
Total Expenditures	5,233,513	3,020,899	2,212,614
Change to Fund Balance	168,209	699,400	531,191

Form 13 - Cafeteria	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
Revenues	A	B	(B - A) = C
Federal Revenue	3,658,900	4,483,456	824,556
Other State	3,140,175	3,450,981	310,806
Other Local	433,193	414,427	(18,766)
Interfund Transfers-Transfer In	-	-	-
Total Revenues	7,232,268	8,348,864	1,116,596
Expenditures	A	B	(A - B) = C
Salaries and Benefits	6,510,225	6,469,769	40,456
Books and Supplies	1,757,400	2,012,831	(255,431)
Service and Other Operating	188,250	104,946	83,304
Capital Outlay	-	-	-
Other Outgo	-	315,953	(315,953)
Transfers Out	-	-	-
Total Expenditures	8,455,875	8,903,499	(447,624)
Change to Fund Balance	(1,223,607)	(554,635)	668,972

Form 17 - Special Reserve non Capital	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	445,000	842,948	397,948
Interfund Transfers-Transfer In	-	-	-
Total Revenues	445,000	842,948	397,948
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Change to Fund Balance	445,000	842,948	397,948

Form 21 - Building	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,476,186	2,482,759	1,006,573
Other Sources	-	-	-
Total Revenues	1,476,186	2,482,759	1,006,573
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	424,275	667,175	(242,900)
Books and Supplies	66,995	65,765	1,230
Services and Other Operating	240,469	240,460	9
Capital Outlay	30,809,596	6,797,957	24,011,639
Other Outgo	-	-	-
Total Expenditures	31,541,335	7,771,357	23,769,978
Change to Fund Balance	(30,065,149)	(5,288,598)	24,776,551

Form 25 - Capital Facilities	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,100,000	1,616,282	516,282
Interfund Transfers-Transfer In	-	-	-
Total Revenues	1,100,000	1,616,282	516,282
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	36,945	50,558	(13,613)
Books and Supplies	-	-	-
Services and Other Operating	59,448	51,698	7,751
Capital Outlay	2,475,171	154,156	2,321,015
Other Outgo	175,269	175,268	1
Total Expenditures	2,746,833	431,679	2,315,154
Change to Fund Balance	(1,646,833)	1,184,603	2,831,436

Form 35 - County School Facilities	2024-25	2024-25	Net Change
	Estimated	Unaudited	
	Actuals	Actuals	
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	1,500,000	1,500,000	-
Other Local	345,000	703,132	358,132
Interfund Transfers-Transfer In	-	-	-
Total Revenues	1,845,000	2,203,132	358,132
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	8,786,144	6,106,583	2,679,561
Other Outgo	-	-	-
Transfers Out	1,198,000	1,198,000	-
Total Expenditures	9,984,144	7,304,583	2,679,561
Change to Fund Balance	(8,139,144)	(5,101,451)	3,037,693

Form 40 - Capital Outlay	2024-25	2024-25	Net Change
	Estimated	Unaudited	
	Actuals	Actuals	
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,219,400	1,649,988	430,587.90
Interfund Transfers-Transfer In	1,198,000	1,198,000	-
Other Sources	15,459,923	15,459,923	-
Total Revenues	17,877,323	18,307,911	430,587.90
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	6,560	6,560	-
Capital Outlay	2,726,394	1,725,714	1,000,679.74
Total Expenditures	2,732,954	1,732,274	1,000,679.74
Change to Fund Balance	15,144,369	16,575,637	1,431,267.64

Form 51/52 - Bond Interest & Redemption	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	55,995	56,353	358
Other Local	25,731,708	27,416,169	1,684,461
Other Sources	-	-	-
Total Revenues	25,787,703	27,472,521	1,684,818
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	-	-	-
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Other Outgo	22,529,761	22,358,896	170,865
Change to Fund Balance	3,257,942	5,113,625	1,855,683

Form 67 -Self-Insurance Fund	2024-25	2024-25	Net Change
	Estimated Actuals	Unaudited Actuals	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	-	18,579	18,579
Other Sources	-	-	-
Total Revenues	-	18,579	18,579
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Change to Fund Balance	-	18,579	18,579

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.39%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$5,535,792.63
	Adjusted Appropriations Limit	\$170,917,914.79
	Appropriations Subject to Limit	\$170,917,914.79
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.52%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2025 _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Danielle Spahn
Name
District Financial Advisor
Title
805-964-4710
Telephone
dspahn@sbceo.org
E-mail Address

For School District:

Conrad Tedeschi
Name
Assistant Superintendent of Business Services
Title
805-963-4338
Telephone
ctedeschi@sbunified.org
E-mail Address

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	174,984,742.81	4,094,221.00	179,078,963.81	182,126,433.00	4,074,022.00	186,200,455.00	4.0%
2) Federal Revenue		8100-8299	11,027.42	7,827,390.82	7,838,418.24	0.00	7,321,782.00	7,321,782.00	-6.6%
3) Other State Revenue		8300-8599	4,005,959.88	21,345,276.20	25,351,236.08	4,936,356.00	18,878,958.00	23,815,314.00	-6.1%
4) Other Local Revenue		8600-8799	7,388,884.47	15,277,554.60	22,666,439.07	4,835,114.00	12,067,755.00	16,902,869.00	-25.4%
5) TOTAL, REVENUES			186,390,614.58	48,544,442.62	234,935,057.20	191,897,903.00	42,342,517.00	234,240,420.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	76,962,132.15	21,796,493.29	98,758,625.44	77,337,472.00	21,158,761.00	98,496,233.00	-0.3%
2) Classified Salaries		2000-2999	26,383,094.77	21,630,323.89	48,013,418.66	29,770,098.00	21,904,295.00	51,674,393.00	7.6%
3) Employee Benefits		3000-3999	35,910,466.47	23,716,251.31	59,626,717.78	36,210,813.00	24,656,461.00	60,867,274.00	2.1%
4) Books and Supplies		4000-4999	3,209,719.14	7,207,587.32	10,417,306.46	3,809,075.00	3,884,865.00	7,693,940.00	-26.1%
5) Services and Other Operating Expenditures		5000-5999	18,872,000.60	10,685,838.55	29,557,839.15	17,896,225.00	6,884,432.00	24,780,657.00	-16.2%
6) Capital Outlay		6000-6999	2,882,196.02	1,371,753.54	4,253,949.56	1,140,732.00	96,369.00	1,237,101.00	-70.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,545,749.12	2,832,649.00	5,378,398.12	2,535,988.00	3,332,225.00	5,868,213.00	9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,337,624.69)	1,596,243.74	(741,380.95)	(1,658,454.00)	1,090,592.00	(567,862.00)	-23.4%
9) TOTAL, EXPENDITURES			164,427,733.58	90,837,140.64	255,264,874.22	167,041,949.00	83,008,000.00	250,049,949.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,962,881.00	(42,292,698.02)	(20,329,817.02)	24,855,954.00	(40,665,483.00)	(15,809,529.00)	-22.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	103,887.00	0.00	103,887.00	898,831.00	0.00	898,831.00	765.2%
2) Other Sources/Uses									
a) Sources		8930-8979	2,873,688.42	0.00	2,873,688.42	1,620,607.00	0.00	1,620,607.00	-43.6%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(34,260,147.17)	34,260,147.17	0.00	(37,689,171.00)	37,689,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,629,575.75)	34,260,147.17	2,630,571.42	(37,106,625.00)	37,689,171.00	582,546.00	-77.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(9,666,694.75)	(8,032,550.85)	(17,699,245.60)	(12,250,671.00)	(2,976,312.00)	(15,226,983.00)	-14.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,344,575.90	31,803,556.79	61,148,132.69	19,677,881.15	23,771,005.94	43,448,887.09	-28.9%
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)			29,344,575.90	31,803,556.79	61,148,132.69	19,677,881.15	23,771,005.94	43,448,887.09	-28.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,344,575.90	31,803,556.79	61,148,132.69	19,677,881.15	23,771,005.94	43,448,887.09	-28.9%
2) Ending Balance, June 30 (E + F1e)			19,677,881.15	23,771,005.94	43,448,887.09	7,427,210.15	20,794,693.94	28,221,904.09	-35.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	6,058.36	0.00	6,058.36	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	161,679.70	3,058.20	164,737.90	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,767,947.78	23,767,947.78	0.00	20,860,782.26	20,860,782.26	-12.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	18,041.16	0.00	18,041.16	199,422.25	0.00	199,422.25	1,005.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,492,101.93	0.00	19,492,101.93	6,896,966.98	0.00	6,896,966.98	-64.6%
Unassigned/Unappropriated Amount		9790	0.00	(.04)	(.04)	330,820.92	(66,088.32)	264,732.60	-661,831,600.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,779,763.65	19,510,738.65	36,290,502.30				
1) Fair Value Adjustment to Cash in County Treasury		9111	439,567.00	0.00	439,567.00				
b) in Banks		9120	1,258.00	5,471.88	6,729.88				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	6,266.61	0.00	6,266.61				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,882,212.07	9,210,867.66	14,093,079.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	175,716.68	0.00	175,716.68				
6) Stores		9320	6,058.36	0.00	6,058.36				
7) Prepaid Expenditures		9330	161,679.70	3,058.20	164,737.90				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,452,522.07	28,730,136.39	51,182,658.46				
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	2,600,374.92	2,683,542.34	5,283,917.26				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	174,266.00	0.00	174,266.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,275,588.11	2,275,588.11				
6) TOTAL, LIABILITIES			2,774,640.92	4,959,130.45	7,733,771.37				
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)			19,677,881.15	23,771,005.94	43,448,887.09				
LCFF SOURCES									
Principal Apportionment									
Slate Aid - Current Year		8011	11,584,669.00	0.00	11,584,669.00	11,443,098.00	0.00	11,443,098.00	-1.2%
Education Protection Account Slate Aid - Current Year		8012	2,313,966.00	0.00	2,313,966.00	2,257,846.00	0.00	2,257,846.00	-2.4%
Slate Aid - Prior Years		8019	418.00	0.00	418.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	544,928.94	0.00	544,928.94	566,726.00	0.00	566,726.00	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	165,690,026.58	0.00	165,690,026.58	173,430,483.00	0.00	173,430,483.00	4.7%
Unsecured Roll Taxes		8042	6,102,079.57	0.00	6,102,079.57	6,586,530.00	0.00	6,586,530.00	7.9%
Prior Years' Taxes		8043	695,945.56	0.00	695,945.56	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	3,836.76	0.00	3,836.76	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,766,198.40	0.00	2,766,198.40	2,878,178.00	0.00	2,878,178.00	4.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			189,702,068.81	0.00	189,702,068.81	197,162,861.00	0.00	197,162,861.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,717,326.00)	0.00	(14,717,326.00)	(15,036,428.00)	0.00	(15,036,428.00)	2.2%
Property Taxes Transfers		8097	0.00	4,094,221.00	4,094,221.00	0.00	4,074,022.00	4,074,022.00	-0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			174,984,742.81	4,094,221.00	179,078,963.81	182,126,433.00	4,074,022.00	186,200,455.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,511,862.38	2,511,862.38	0.00	2,522,861.00	2,522,861.00	0.4%
Special Education Discretionary Grants		8182	0.00	35,694.00	35,694.00	0.00	198,579.00	198,579.00	456.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	11,027.42	0.00	11,027.42	0.00	0.00	0.00	-100.0%
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	27,029.25	27,029.25	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,418,321.41	2,418,321.41		2,430,167.00	2,430,167.00	0.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		621,909.34	621,909.34		367,000.00	367,000.00	-41.0%
Title III, Immigrant Student Program	4201	8290		40,749.34	40,749.34		41,061.00	41,061.00	0.8%
Title III, English Learner Program	4203	8290		201,271.74	201,271.74		242,140.00	242,140.00	20.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		353,171.50	353,171.50		640,119.00	640,119.00	81.2%
Career and Technical Education	3500-3599	8290		122,670.09	122,670.09		162,008.00	162,008.00	32.1%
All Other Federal Revenue	All Other	8290	0.00	1,494,711.77	1,494,711.77	0.00	717,847.00	717,847.00	-52.0%
TOTAL, FEDERAL REVENUE			11,027.42	7,827,390.82	7,838,418.24	0.00	7,321,782.00	7,321,782.00	-6.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	632,497.00	0.00	632,497.00	637,580.00	0.00	637,580.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	2,189,537.44	1,025,473.33	3,215,010.77	2,215,024.00	950,953.00	3,165,977.00	-1.5%
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		3,852,710.00	3,852,710.00		3,000,000.00	3,000,000.00	-22.1%
After School Education and Safety (ASES)	6010	8590		1,357,655.76	1,357,655.76		1,383,215.00	1,383,215.00	1.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		850,466.69	850,466.69		936,749.00	936,749.00	10.1%
Arts and Music in Schools (Prop 28)	6770	8590		1,889,508.00	1,889,508.00		1,889,319.00	1,889,319.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		19,235.72	19,235.72		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,183,925.44	12,350,226.70	13,534,152.14	2,083,752.00	10,718,722.00	12,802,474.00	-5.4%
TOTAL, OTHER STATE REVENUE			4,005,959.88	21,345,276.20	25,351,236.08	4,936,356.00	18,878,958.00	23,815,314.00	-6.1%
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	818,953.05	818,953.05	0.00	500,000.00	500,000.00	-38.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	535,585.85	0.00	535,585.85	460,000.00	0.00	460,000.00	-14.1%
Interest		8660	2,000,721.44	0.00	2,000,721.44	1,200,000.00	0.00	1,200,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,170,939.00	0.00	1,170,939.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	30,349.39	87,130.56	117,479.95	40,000.00	0.00	40,000.00	-66.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,651,288.79	5,036,852.99	8,688,141.78	3,135,114.00	1,689,943.00	4,825,057.00	-44.5%
Tuition		8710	0.00	2,787,139.00	2,787,139.00	0.00	3,164,680.00	3,164,680.00	13.5%
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		6,547,479.00	6,547,479.00		6,713,132.00	6,713,132.00	2.5%
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			7,388,884.47	15,277,554.60	22,666,439.07	4,835,114.00	12,067,755.00	16,902,869.00	-25.4%
TOTAL, REVENUES			186,390,614.58	48,544,442.62	234,935,057.20	191,897,903.00	42,342,517.00	234,240,420.00	-0.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,953,518.32	12,644,608.99	75,598,127.31	63,160,571.00	12,548,008.00	75,708,579.00	0.1%
Certificated Pupil Support Salaries		1200	5,137,074.71	3,903,295.20	9,040,369.91	5,093,813.00	4,213,818.00	9,307,631.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,509,638.84	2,447,651.94	8,957,290.78	8,413,961.00	644,760.00	9,058,721.00	1.1%
Other Certificated Salaries		1900	2,361,900.28	2,800,937.16	5,162,837.44	669,127.00	3,752,175.00	4,421,302.00	-14.4%
TOTAL, CERTIFICATED SALARIES			76,962,132.15	21,796,493.29	98,758,625.44	77,337,472.00	21,158,761.00	98,496,233.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,002,847.71	9,265,314.21	12,268,161.92	3,555,166.00	11,828,615.00	15,383,781.00	25.4%
Classified Support Salaries		2200	8,416,644.14	3,444,352.90	11,860,997.04	8,960,247.00	3,128,665.00	12,088,912.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	2,688,195.35	868,843.35	3,557,038.70	2,861,882.00	596,802.00	3,458,684.00	-2.8%
Clerical, Technical and Office Salaries		2400	9,670,637.99	1,137,633.07	10,808,271.06	10,237,375.00	1,028,774.00	11,266,149.00	4.2%
Other Classified Salaries		2900	2,604,769.58	6,914,180.36	9,518,949.94	4,155,428.00	5,321,439.00	9,476,867.00	-0.4%
TOTAL, CLASSIFIED SALARIES			26,383,094.77	21,630,323.89	48,013,418.66	29,770,098.00	21,904,295.00	51,674,393.00	7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,583,300.38	12,437,065.19	27,020,365.57	14,566,271.00	12,752,083.00	27,318,354.00	1.1%
PERS		3201-3202	6,268,724.27	4,867,243.87	11,135,968.14	7,116,553.00	5,459,744.00	12,576,297.00	12.9%
OASDI/Medicare/Alternative		3301-3302	3,103,689.11	1,912,767.79	5,016,456.90	3,317,387.00	1,980,090.00	5,297,477.00	5.6%
Health and Welfare Benefits		3401-3402	9,256,131.06	3,411,155.26	12,667,286.32	9,021,898.00	3,601,623.00	12,623,521.00	-0.3%
Unemployment Insurance		3501-3502	50,027.94	20,831.60	70,859.54	52,051.00	21,626.00	73,677.00	4.0%
Workers' Compensation		3601-3602	2,547,710.66	1,036,578.05	3,584,288.71	2,021,448.00	822,293.00	2,843,741.00	-20.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100,883.05	30,609.55	131,492.60	115,205.00	19,002.00	134,207.00	2.1%
TOTAL, EMPLOYEE BENEFITS			35,910,466.47	23,716,251.31	59,626,717.78	36,210,813.00	24,656,461.00	60,867,274.00	2.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	335,590.47	1,680,284.10	2,015,874.57	868,106.00	1,422,010.00	2,290,116.00	13.6%
Books and Other Reference Materials		4200	63,551.42	148,820.46	212,371.88	78,542.00	131,210.00	209,752.00	-1.2%
Materials and Supplies		4300	2,615,677.43	2,874,278.20	5,489,955.63	2,757,504.00	2,085,483.00	4,842,987.00	-11.8%
Noncapitalized Equipment		4400	185,578.31	2,495,917.06	2,681,495.37	87,623.00	228,162.00	313,785.00	-88.3%
Food		4700	9,321.51	8,287.50	17,609.01	17,300.00	20,000.00	37,300.00	111.8%
TOTAL, BOOKS AND SUPPLIES			3,209,719.14	7,207,587.32	10,417,306.46	3,809,075.00	3,884,865.00	7,693,940.00	-26.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,401.08	2,401.08	0.00	15,000.00	15,000.00	524.7%
Travel and Conferences		5200	200,636.55	360,622.46	561,259.01	272,479.00	371,973.00	644,452.00	14.8%
Dues and Memberships		5300	75,606.33	16,102.85	91,709.18	72,181.00	4,200.00	76,381.00	-16.7%
Insurance		5400 - 5450	2,846,239.35	0.00	2,846,239.35	3,358,448.00	0.00	3,358,448.00	18.0%
Operations and Housekeeping Services		5500	5,996,878.65	0.00	5,996,878.65	5,253,500.00	0.00	5,253,500.00	-12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	653,408.84	85,451.34	738,860.18	693,204.00	72,662.00	765,866.00	3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,270,993.09	10,200,800.36	18,471,793.45	7,431,242.00	6,394,829.00	13,826,071.00	-25.2%
Communications		5900	828,237.79	20,460.46	848,698.25	815,171.00	25,768.00	840,939.00	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,872,000.60	10,685,838.55	29,557,839.15	17,896,225.00	6,884,432.00	24,780,657.00	-16.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	304,593.35	304,593.35	0.00	12,391.00	12,391.00	-95.9%
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	2,882,196.02	1,067,160.19	3,949,356.21	1,140,732.00	83,978.00	1,224,710.00	-69.0%
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			2,882,196.02	1,371,753.54	4,253,949.56	1,140,732.00	96,369.00	1,237,101.00	-70.9%
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	2,680,926.00	2,680,926.00	0.00	3,135,856.00	3,135,856.00	17.0%
Payments to County Offices		7142	0.00	151,723.00	151,723.00	0.00	196,369.00	196,369.00	29.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	854.92	0.00	854.92	11,000.00	0.00	11,000.00	1,186.7%
Other Debt Service - Principal		7439	2,544,894.20	0.00	2,544,894.20	2,524,988.00	0.00	2,524,988.00	-0.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,545,749.12	2,832,649.00	5,378,398.12	2,535,988.00	3,332,225.00	5,868,213.00	9.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,596,243.74)	1,596,243.74	0.00	(1,090,592.00)	1,090,592.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(741,380.95)	0.00	(741,380.95)	(567,862.00)	0.00	(567,862.00)	-23.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,337,624.69)	1,596,243.74	(741,380.95)	(1,658,454.00)	1,090,592.00	(567,862.00)	-23.4%
TOTAL, EXPENDITURES			164,427,733.58	90,837,140.64	255,264,874.22	167,041,949.00	83,008,000.00	250,049,949.00	-2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	794,944.00	0.00	794,944.00	New
Other Authorized Interfund Transfers Out		7619	103,887.00	0.00	103,887.00	103,887.00	0.00	103,887.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			103,887.00	0.00	103,887.00	898,831.00	0.00	898,831.00	765.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	2,873,688.42	0.00	2,873,688.42	1,620,607.00	0.00	1,620,607.00	-43.6%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			2,873,688.42	0.00	2,873,688.42	1,620,607.00	0.00	1,620,607.00	-43.6%
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	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
(d) TOTAL, USES			139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,260,147.17)	34,260,147.17	0.00	(37,689,171.00)	37,689,171.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,260,147.17)	34,260,147.17	0.00	(37,689,171.00)	37,689,171.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(31,629,575.75)	34,260,147.17	2,630,571.42	(37,106,625.00)	37,689,171.00	582,546.00	-77.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	174,984,742.81	4,094,221.00	179,078,963.81	182,126,433.00	4,074,022.00	186,200,455.00	4.0%
2) Federal Revenue		8100-8299	11,027.42	7,827,390.82	7,838,418.24	0.00	7,321,782.00	7,321,782.00	-6.6%
3) Other State Revenue		8300-8599	4,005,959.88	21,345,276.20	25,351,236.08	4,936,356.00	18,878,958.00	23,815,314.00	-6.1%
4) Other Local Revenue		8600-8799	7,388,884.47	15,277,554.60	22,666,439.07	4,835,114.00	12,067,755.00	16,902,869.00	-25.4%
5) TOTAL, REVENUES			186,390,614.58	48,544,442.62	234,935,057.20	191,897,903.00	42,342,517.00	234,240,420.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		92,150,513.26	46,375,944.15	138,526,457.41	90,539,671.00	47,599,055.00	138,138,726.00	-0.3%
2) Instruction - Related Services	2000-2999		22,833,777.74	12,552,408.51	35,386,186.25	22,899,605.00	7,361,648.00	30,261,253.00	-14.5%
3) Pupil Services	3000-3999		13,504,871.47	15,396,251.06	28,901,122.53	15,592,806.00	13,183,457.00	28,776,263.00	-0.4%
4) Ancillary Services	4000-4999		1,459,074.25	347,544.71	1,806,618.96	1,731,070.00	0.00	1,731,070.00	-4.2%
5) Community Services	5000-5999		693,905.10	4,241,153.91	4,935,059.01	589,405.00	3,700,903.00	4,290,308.00	-13.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,701,384.48	1,951,692.60	14,653,077.08	14,818,199.00	1,090,592.00	15,908,791.00	8.6%
8) Plant Services	8000-8999		18,531,690.55	7,139,496.70	25,671,187.25	18,335,205.00	6,740,120.00	25,075,325.00	-2.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,552,516.73	2,832,649.00	5,385,165.73	2,535,988.00	3,332,225.00	5,868,213.00	9.0%
10) TOTAL, EXPENDITURES			164,427,733.58	90,837,140.64	255,264,874.22	167,041,949.00	83,008,000.00	250,049,949.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,962,881.00	(42,292,698.02)	(20,329,817.02)	24,855,954.00	(40,665,483.00)	(15,809,529.00)	-22.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		103,887.00	0.00	103,887.00	898,831.00	0.00	898,831.00	765.2%
2) Other Sources/Uses									
a) Sources	8930-8979		2,873,688.42	0.00	2,873,688.42	1,620,607.00	0.00	1,620,607.00	-43.6%
b) Uses	7630-7699		139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions	8980-8999		(34,260,147.17)	34,260,147.17	0.00	(37,689,171.00)	37,689,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,629,575.75)	34,260,147.17	2,630,571.42	(37,106,625.00)	37,689,171.00	582,546.00	-77.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,666,694.75)	(8,032,550.85)	(17,699,245.60)	(12,250,671.00)	(2,976,312.00)	(15,226,983.00)	-14.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		29,344,575.90	31,803,556.79	61,148,132.69	19,677,881.15	23,771,005.94	43,448,887.09	-28.9%
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)			29,344,575.90	31,803,556.79	61,148,132.69	19,677,881.15	23,771,005.94	43,448,887.09	-28.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,344,575.90	31,803,556.79	61,148,132.69	19,677,881.15	23,771,005.94	43,448,887.09	-28.9%
2) Ending Balance, June 30 (E + F1e)			19,677,881.15	23,771,005.94	43,448,887.09	7,427,210.15	20,794,693.94	28,221,904.09	-35.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		6,058.36	0.00	6,058.36	0.00	0.00	0.00	-100.0%
Prepaid Items	9713		161,679.70	3,058.20	164,737.90	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	23,767,947.78	23,767,947.78	0.00	20,860,782.26	20,860,782.26	-12.2%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		18,041.16	0.00	18,041.16	199,422.25	0.00	199,422.25	1,005.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		19,492,101.93	0.00	19,492,101.93	6,896,966.98	0.00	6,896,966.98	-64.6%
Unassigned/Unappropriated Amount	9790		0.00	(.04)	(.04)	330,820.92	(66,088.32)	264,732.60	-661.831,600.0%

Resource	Description	2024-25	2025-26
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	2,621,101.18	1,490,563.38
3306	Special Ed: ARP IDEA Part B, Sec.611, Local Assistance Private School Individual Service Plans (ISPs)	.13	.13
4203	ESSA: Title III, English Learner Student Program	.10	.10
6266	Educator Effectiveness, FY 2021-22	1,344,824.84	134,277.84
6300	Lottery: Instructional Materials	501,419.43	89,124.43
6318	Antibias Education Grant	55,297.72	0.00
6500	Special Education	4,858.71	.71
6547	Special Education Early Intervention Preschool Grant	1,126,931.73	1,093,669.73
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,542,823.62	4,542,823.62
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,562,443.86	3,562,443.86
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	565,067.57	565,067.57
7311	Classified School Employee Professional Development Block Grant	43,721.97	43,721.97
7339	Dual Enrollment Opportunities	849,168.44	527,161.44
7399	LCFF Equity Multiplier	243,838.68	232,489.68
7415	Classified School Employee Summer Assistance Program	1,501.46	1,501.46
7810	Other Restricted State	89,325.00	49,065.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,590,593.50	2,239,390.50
9010	Other Restricted Local	6,625,029.84	6,289,480.84
Total, Restricted Balance		23,767,947.78	20,860,782.26

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,153,512.20	0.00	-100.0%
5) TOTAL, REVENUES			5,153,512.20	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	251,726.04	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,412,026.86	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	3,292,844.89	0.00	-300.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,956,597.79	0.00	-600.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,914.41	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)			196,914.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,868.00	2,183,782.41	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,868.00	2,183,782.41	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,986,868.00	2,183,782.41	9.9%
2) Ending Balance, June 30 (E + F1e)			2,183,782.41	2,183,782.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,173,232.41	2,183,782.41	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,173,232.41		
c) in Revolving Cash Account		9130	10,550.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,183,782.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,183,782.41		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,153,512.20	0.00	-100.0%
TOTAL, REVENUES			5,153,512.20	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	251,726.04	0.00	-100.0%
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			251,726.04	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,365,422.53	0.00	-100.0%
Noncapitalized Equipment		4400	46,604.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,412,026.86	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	48,722.17	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,892.39	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,158,230.33	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,292,844.89	0.00	-300.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,956,597.79	0.00	-600.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,153,512.20	0.00	-100.0%
5) TOTAL, REVENUES			5,153,512.20	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,956,597.79	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,956,597.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,914.41	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)			196,914.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,868.00	2,183,782.41	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,868.00	2,183,782.41	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,986,868.00	2,183,782.41	9.9%
2) Ending Balance, June 30 (E + F1e)			2,183,782.41	2,183,782.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,173,232.41	2,183,782.41	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	2,173,232.41	2,183,782.41
Total, Restricted Balance		2,173,232.41	2,183,782.41

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,015,811.00	3,330,086.00	10.4%
2) Federal Revenue		8100-8299	57,819.89	51,957.00	-10.1%
3) Other State Revenue		8300-8599	189,828.51	193,464.00	1.9%
4) Other Local Revenue		8600-8799	253,545.77	360,725.00	42.3%
5) TOTAL, REVENUES			3,517,005.17	3,936,232.00	11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,722,774.11	1,809,348.00	5.0%
2) Classified Salaries		2000-2999	681,706.84	726,709.00	6.6%
3) Employee Benefits		3000-3999	662,195.47	646,928.00	-2.3%
4) Books and Supplies		4000-4999	108,167.02	83,841.00	-22.5%
5) Services and Other Operating Expenditures		5000-5999	299,980.12	353,652.00	17.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	279,603.68	318,486.00	13.9%
9) TOTAL, EXPENDITURES			3,754,427.24	3,938,964.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(237,422.07)	(2,732.00)	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	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			103,887.00	103,887.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,535.07)	101,155.00	-175.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	757,200.53	623,665.46	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			757,200.53	623,665.46	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			757,200.53	623,665.46	-17.6%
2) Ending Balance, June 30 (E + F1e)			623,665.46	724,820.46	16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	304,601.34	195,520.68	-35.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	319,064.12	529,564.12	66.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(264.34)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	522,710.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,438.00		
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	117,611.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	174,266.00		
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			821,025.81		
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	19,365.54		
2) Due to Grantor Governments		9590	2,250.00		
3) Due to Other Funds		9610	175,716.68		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	28.13		
6) TOTAL, LIABILITIES			197,360.35		
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)			623,665.46		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	120,822.00	198,047.00	63.9%
Education Protection Account State Aid - Current Year		8012	51,092.00	54,336.00	6.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,750,617.00	2,996,379.00	8.9%
Property Taxes Transfers		8097	93,280.00	81,324.00	-12.8%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,015,811.00	3,330,086.00	10.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	54,556.30	51,957.00	-4.8%
Special Education Discretionary Grants		8182	3,263.59	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,819.89	51,957.00	-10.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,497.00	5,481.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	79,558.98	68,233.00	-14.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	13,288.00	63,750.00	379.8%
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	35,633.00	35,000.00	-1.8%
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	55,851.53	21,000.00	-62.4%
TOTAL, OTHER STATE REVENUE			189,828.51	193,464.00	1.9%
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	31,689.40	7,900.00	-75.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,702.00	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	61,088.74	43,519.00	-28.8%
All Other Local Revenue		8699	324.63	175,147.00	53,852.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	146,741.00	134,159.00	-8.6%
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			253,545.77	360,725.00	42.3%
TOTAL, REVENUES			3,517,005.17	3,936,232.00	11.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,431,761.91	1,476,199.00	3.1%
Certificated Pupil Support Salaries		1200	95,959.00	82,933.00	-13.6%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	195,053.20	250,216.00	28.3%
TOTAL, CERTIFICATED SALARIES			1,722,774.11	1,809,348.00	5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	451,066.18	493,203.00	9.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	165,028.90	187,491.00	13.6%
Other Classified Salaries		2900	65,611.76	46,015.00	-29.9%
TOTAL, CLASSIFIED SALARIES			681,706.84	726,709.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	320,310.14	336,736.00	5.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	77,066.35	83,013.00	7.7%
Health and Welfare Benefits		3401-3402	199,245.42	178,545.00	-10.4%
Unemployment Insurance		3501-3502	1,161.34	1,403.00	20.8%
Workers' Compensation		3601-3602	59,515.54	47,231.00	-20.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,896.68	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			662,195.47	646,928.00	-2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,167.02	83,841.00	-22.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,167.02	83,841.00	-22.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	1,064.00	1,100.00	3.4%
Insurance		5400-5450	57,518.47	99,000.00	72.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,038.91	55,862.00	11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	180,758.27	182,690.00	1.1%
Communications		5900	10,600.47	14,000.00	32.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			299,980.12	353,652.00	17.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	279,603.68	318,486.00	13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			279,603.68	318,486.00	13.9%
TOTAL, EXPENDITURES			3,754,427.24	3,938,964.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	103,887.00	103,887.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	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)			103,887.00	103,887.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,015,811.00	3,330,086.00	10.4%
2) Federal Revenue		8100-8299	57,819.89	51,957.00	-10.1%
3) Other State Revenue		8300-8599	189,828.51	193,464.00	1.9%
4) Other Local Revenue		8600-8799	253,545.77	360,725.00	42.3%
5) TOTAL, REVENUES			3,517,005.17	3,936,232.00	11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,554,958.72	2,619,904.00	2.5%
2) Instruction - Related Services	2000-2999		538,774.35	528,566.00	-1.9%
3) Pupil Services	3000-3999		188,039.11	250,337.00	33.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		56,082.66	37,519.00	-33.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		279,603.88	318,486.00	13.9%
8) Plant Services	8000-8999		136,968.72	184,152.00	34.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,754,427.24	3,938,964.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(237,422.07)	(2,732.00)	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	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			103,887.00	103,887.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,535.07)	101,155.00	-175.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	757,200.53	623,665.46	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			757,200.53	623,665.46	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			757,200.53	623,665.46	-17.6%
2) Ending Balance, June 30 (E + F1e)			623,665.46	724,820.46	16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	319,064.12	529,564.12	66.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(264.34)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	85,437.31	53,830.31
6230	California Clean Energy Jobs Act	21,791.69	21,791.69
6266	Educator Effectiveness, FY 2021-22	30,117.15	2,439.15
6300	Lottery: Instructional Materials	46,540.11	46,540.11
6546	Mental Health-Related Services	20,566.54	11,298.54
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	46,040.66	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	46,264.80	45,777.80
7810	Other Restricted State	2,837.00	2,837.00
9010	Other Restricted Local	5,006.08	11,006.08
Total, Restricted Balance		304,601.34	195,520.68

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,928.70	794,837.00	325.2%
3) Other State Revenue		8300-8599	3,132,622.60	4,428,243.00	41.4%
4) Other Local Revenue		8600-8799	400,747.63	0.00	-100.0%
5) TOTAL, REVENUES			3,720,298.93	5,223,080.00	40.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,101,658.05	1,320,274.00	19.8%
2) Classified Salaries		2000-2999	846,430.53	662,401.00	-21.7%
3) Employee Benefits		3000-3999	751,244.88	783,602.00	4.3%
4) Books and Supplies		4000-4999	55,887.48	330,485.00	491.3%
5) Services and Other Operating Expenditures		5000-5999	119,853.95	1,617,170.00	1,249.3%
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	3,292.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	145,824.50	249,376.00	71.0%
9) TOTAL, EXPENDITURES			3,020,899.39	4,966,600.00	64.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			699,399.54	256,480.00	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			699,399.54	256,480.00	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,374.14	3,222,773.68	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,374.14	3,222,773.68	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,374.14	3,222,773.68	27.7%
2) Ending Balance, June 30 (E + F1e)			3,222,773.68	3,479,253.68	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,909,717.06	3,166,197.06	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	313,056.62	313,056.62	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,264,552.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	54,506.00		
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	41,298.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,360,356.73		
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	111,176.31		
2) Due to Grantor Governments		9590	13,219.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,013,187.74		
6) TOTAL, LIABILITIES			1,137,583.05		
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)			3,222,773.68		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,928.70	794,837.00	325.2%
TOTAL, FEDERAL REVENUE			186,928.70	794,837.00	325.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,755,048.60	4,218,067.00	53.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	377,574.00	210,176.00	-44.3%
TOTAL, OTHER STATE REVENUE			3,132,622.60	4,428,243.00	41.4%
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	150,472.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	102,041.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	148,234.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,747.63	0.00	-100.0%
TOTAL, REVENUES			3,720,298.93	5,223,080.00	40.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	927,657.91	1,053,902.00	13.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	165,461.88	174,725.00	5.6%
Other Certificated Salaries		1900	8,538.26	91,647.00	973.4%
TOTAL, CERTIFICATED SALARIES			1,101,658.05	1,320,274.00	19.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	564,053.52	427,323.00	-24.2%
Classified Support Salaries		2200	44,145.77	54,912.00	24.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	231,208.13	180,166.00	-22.1%
Other Classified Salaries		2900	7,023.11	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			846,430.53	662,401.00	-21.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	197,010.82	230,543.00	17.0%
PERS		3201-3202	232,841.20	224,653.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	83,545.29	82,301.00	-1.5%
Health and Welfare Benefits		3401-3402	188,742.38	205,454.00	8.9%
Unemployment Insurance		3501-3502	934.59	1,125.00	20.4%
Workers' Compensation		3601-3602	47,017.50	38,284.00	-18.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,153.10	1,242.00	7.7%
TOTAL, EMPLOYEE BENEFITS			751,244.88	783,602.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	7,225.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,019.65	135,125.00	255.4%
Noncapitalized Equipment		4400	776.96	153,120.00	19,607.6%
Food		4700	17,090.87	35,015.00	104.9%
TOTAL, BOOKS AND SUPPLIES			55,887.48	330,485.00	491.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	640.09	23,472.00	3,567.0%
Dues and Memberships		5300	625.00	1,907.00	205.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,364.82	56,401.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,860.83	12,519.00	157.5%
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	47,500.40	1,502,900.00	3,064.0%
Communications		5900	17,862.81	19,971.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,853.95	1,617,170.00	1,249.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	709.00	New
Other Debt Service - Principal		7439	0.00	2,583.00	New

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	3,292.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	145,824.50	249,376.00	71.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			145,824.50	249,376.00	71.0%
TOTAL, EXPENDITURES			3,020,899.39	4,966,600.00	64.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,928.70	794,837.00	325.2%
3) Other State Revenue		8300-8599	3,132,622.60	4,428,243.00	41.4%
4) Other Local Revenue		8600-8799	400,747.63	0.00	-100.0%
5) TOTAL, REVENUES			3,720,298.93	5,223,080.00	40.4%
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		17,090.87	35,015.00	104.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,791,756.39	4,603,375.00	64.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		145,824.50	249,376.00	71.0%
8) Plant Services	8000-8999		66,227.63	75,542.00	14.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,292.00	New
10) TOTAL, EXPENDITURES			3,020,899.39	4,966,600.00	64.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			699,399.54	256,480.00	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			699,399.54	256,480.00	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,523,374.14	3,222,773.68	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,374.14	3,222,773.68	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,374.14	3,222,773.68	27.7%
2) Ending Balance, June 30 (E + F1e)			3,222,773.68	3,479,253.68	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,909,717.06	3,166,197.06	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	313,056.62	313,056.62	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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	110,294.14	65,405.14
5059	Early Education: ARP California State Preschool Program One-time Stipend	77,400.00	77,400.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	583,571.00	583,571.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	500,053.00	801,422.00
6052	Early Education: Prekindergarten and Family Literacy, Program Support	2.27	2.27
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	102,255.05	102,255.05
6130	Early Education: Center-Based Reserve Account	528,890.82	528,890.82
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	97,703.00	97,703.00
7810	Other Restricted State	621,320.00	621,320.00
9010	Other Restricted Local	288,227.78	288,227.78
Total, Restricted Balance		2,909,717.06	3,166,197.06

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,483,455.87	3,985,000.00	-11.1%
3) Other State Revenue		8300-8599	3,450,981.12	3,540,600.00	2.6%
4) Other Local Revenue		8600-8799	414,427.11	338,193.00	-18.4%
5) TOTAL, REVENUES			8,348,864.10	7,863,793.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,486,385.03	4,780,604.00	6.6%
3) Employee Benefits		3000-3999	1,983,384.12	2,043,576.00	3.0%
4) Books and Supplies		4000-4999	2,012,831.27	1,904,600.00	-5.4%
5) Services and Other Operating Expenditures		5000-5999	104,945.63	125,700.00	19.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	315,952.77	0.00	-100.0%
9) TOTAL, EXPENDITURES			8,903,498.82	8,854,480.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(554,634.72)	(990,687.00)	78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	794,944.00	New
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	794,944.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,634.72)	(195,743.00)	-64.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,451,635.77	897,001.05	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451,635.77	897,001.05	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451,635.77	897,001.05	-38.2%
2) Ending Balance, June 30 (E + F1e)			897,001.05	701,258.05	-21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,659.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	794,773.49	657,240.43	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	61,568.32	44,018.32	-28.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.70)	(0.70)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(419,853.54)		
1) Fair Value Adjustment to Cash in County Treasury		9111	6.00		
b) in Banks		9120	6,454.33		
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	9,595.28		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,312,944.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	40,659.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			949,806.81		
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	52,805.76		
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			52,805.76		
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)			897,001.05		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,980,367.48	3,985,000.00	0.1%
Donated Food Commodities		8221	503,088.39	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,483,455.87	3,985,000.00	-11.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,450,981.12	3,540,600.00	2.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,450,981.12	3,540,600.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	403,140.94	325,000.00	-19.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,482.17	13,193.00	140.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,804.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			414,427.11	338,193.00	-18.4%
TOTAL, REVENUES			8,348,864.10	7,863,793.00	-5.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,923,381.98	4,234,827.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	312,051.02	281,175.00	-9.9%
Clerical, Technical and Office Salaries		2400	250,952.03	264,602.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,486,385.03	4,780,604.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,130,914.68	1,193,696.00	5.6%
OASDI/Medicare/Alternative		3301-3302	334,517.58	357,003.00	6.7%
Health and Welfare Benefits		3401-3402	404,442.59	399,953.00	-1.1%
Unemployment Insurance		3501-3502	2,183.55	2,388.00	9.4%
Workers' Compensation		3601-3602	106,672.84	86,127.00	-19.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,652.88	4,409.00	-5.2%
TOTAL, EMPLOYEE BENEFITS			1,983,384.12	2,043,576.00	3.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,775.44	269,600.00	43.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,825,055.83	1,635,000.00	-10.4%
TOTAL, BOOKS AND SUPPLIES			2,012,831.27	1,904,600.00	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,739.96	4,000.00	46.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,532.61	20,000.00	28.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,217.79	46,000.00	27.0%
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	47,046.78	49,200.00	4.6%
Communications		5900	3,408.49	6,500.00	90.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,945.63	125,700.00	19.8%
CAPITAL OUTLAY					
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)					
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	315,952.77	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			315,952.77	0.00	-100.0%
TOTAL, EXPENDITURES			8,903,498.82	8,854,480.00	-0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	794,944.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	794,944.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	794,944.00	New

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,483,455.87	3,985,000.00	-11.1%
3) Other State Revenue		8300-8599	3,450,981.12	3,540,600.00	2.6%
4) Other Local Revenue		8600-8799	414,427.11	338,193.00	-18.4%
5) TOTAL, REVENUES			8,348,864.10	7,863,793.00	-5.8%
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		8,565,396.70	8,834,480.00	3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		315,952.77	0.00	-100.0%
8) Plant Services	8000-8999		22,149.35	20,000.00	-9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,903,498.82	8,854,480.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(554,634.72)	(990,687.00)	78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	794,944.00	New
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	794,944.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,634.72)	(195,743.00)	-64.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,451,635.77	897,001.05	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451,635.77	897,001.05	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451,635.77	897,001.05	-38.2%
2) Ending Balance, June 30 (E + F1e)			897,001.05	701,258.05	-21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	40,659.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	794,773.49	657,240.43	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	61,568.32	44,018.32	-28.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.70)	(0.70)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	788,955.41	651,422.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2.41	2.41
5330	Child Nutrition: Summer Food Service Program Operations	1.67	1.67
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		794,773.49	657,240.43

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	842,948.39	345,000.00	-59.1%
5) TOTAL, REVENUES			842,948.39	345,000.00	-59.1%
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)			842,948.39	345,000.00	-59.1%
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)			842,948.39	345,000.00	-59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,630,226.73	15,473,175.12	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,630,226.73	15,473,175.12	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,630,226.73	15,473,175.12	5.8%
2) Ending Balance, June 30 (E + F1e)			15,473,175.12	15,818,175.12	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	15,473,175.12	15,818,175.12	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,160,670.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	186,727.00		
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	125,777.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,473,175.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			15,473,175.12		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	470,194.39	345,000.00	-26.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	372,754.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			842,948.39	345,000.00	-59.1%
TOTAL, REVENUES			842,948.39	345,000.00	-59.1%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	842,948.39	345,000.00	-59.1%
5) TOTAL, REVENUES			842,948.39	345,000.00	-59.1%
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)			842,948.39	345,000.00	-59.1%
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)			842,948.39	345,000.00	-59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,630,226.73	15,473,175.12	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,630,226.73	15,473,175.12	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,630,226.73	15,473,175.12	5.8%
2) Ending Balance, June 30 (E + F1e)			15,473,175.12	15,818,175.12	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	15,473,175.12	15,818,175.12	2.2%
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) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,482,759.00	950,000.00	-61.7%
5) TOTAL, REVENUES			2,482,759.00	950,000.00	-61.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	461,059.02	672,354.00	45.8%
3) Employee Benefits		3000-3999	206,115.97	287,095.00	39.3%
4) Books and Supplies		4000-4999	65,764.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	240,459.82	4,200.00	-98.3%
6) Capital Outlay		6000-6999	6,797,957.33	8,881,714.00	30.7%
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			7,771,356.92	9,845,363.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,288,597.92)	(8,895,363.00)	68.2%
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)			(5,288,597.92)	(8,895,363.00)	68.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,016,306.79	34,727,708.87	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,016,306.79	34,727,708.87	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,016,306.79	34,727,708.87	-13.2%
2) Ending Balance, June 30 (E + F1e)			34,727,708.87	25,832,345.87	-25.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	30,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,217,044.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	421,435.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	286,007.21		
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	30,000.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			34,954,486.64		
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	226,777.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			226,777.77		
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)			34,727,708.87		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,164,048.44	950,000.00	-18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	967,524.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	351,186.56	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,482,759.00	950,000.00	-61.7%
TOTAL, REVENUES			2,482,759.00	950,000.00	-61.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	353,243.40	555,730.00	57.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	107,815.62	116,624.00	8.2%
TOTAL, CLASSIFIED SALARIES			461,059.02	672,354.00	45.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,841.83	12,861.00	8.6%
PERS		3201-3202	105,876.42	153,160.00	44.7%
OASDI/Medicare/Alternative		3301-3302	30,415.40	45,941.00	51.0%
Health and Welfare Benefits		3401-3402	46,576.73	60,900.00	30.8%
Unemployment Insurance		3501-3502	223.28	335.00	50.0%
Workers' Compensation		3601-3602	11,182.31	12,411.00	11.0%
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	1,487.00	New
TOTAL, EMPLOYEE BENEFITS			206,115.97	287,095.00	39.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	320.00	0.00	-100.0%
Noncapitalized Equipment		4400	65,444.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			65,764.78	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	4,200.00	New
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	240,459.82	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,459.82	4,200.00	-98.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,744,683.58	8,881,714.00	54.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,053,273.75	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			6,797,957.33	8,881,714.00	30.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,771,356.92	9,845,363.00	26.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,482,759.00	950,000.00	-61.7%
5) TOTAL, REVENUES			2,482,759.00	950,000.00	-61.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,771,356.92	9,845,363.00	26.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,771,356.92	9,845,363.00	26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,288,597.92)	(8,895,363.00)	68.2%
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)			(5,288,597.92)	(8,895,363.00)	68.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,016,306.79	34,727,708.87	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,016,306.79	34,727,708.87	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,016,306.79	34,727,708.87	-13.2%
2) Ending Balance, June 30 (E + F1e)			34,727,708.87	25,832,345.87	-25.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	30,000.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,697,708.87	25,832,345.87	-25.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	34,697,708.87	25,832,345.87
Total, Restricted Balance		34,697,708.87	25,832,345.87

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,616,282.44	1,080,000.00	-33.2%
5) TOTAL, REVENUES			1,616,282.44	1,080,000.00	-33.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,513.49	37,248.00	7.9%
3) Employee Benefits		3000-3999	16,044.30	17,270.00	7.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,697.50	0.00	-100.0%
6) Capital Outlay		6000-6999	154,155.65	2,417,300.00	1,468.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	175,268.14	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			431,679.08	2,471,818.00	472.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,184,603.36	(1,391,818.00)	-217.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,184,603.36	(1,391,818.00)	-217.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,650,075.95	4,834,679.31	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,650,075.95	4,834,679.31	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,650,075.95	4,834,679.31	32.5%
2) Ending Balance, June 30 (E + F1e)			4,834,679.31	3,442,861.31	-28.8%
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	4,831,743.94	3,439,925.94	-28.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,935.37	2,935.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,744,005.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	58,430.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,972.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,837,408.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,729.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,729.00		
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)			4,834,679.31		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	127,238.73	100,000.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	105,218.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,383,825.71	980,000.00	-29.2%
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			1,616,282.44	1,080,000.00	-33.2%
TOTAL, REVENUES			1,616,282.44	1,080,000.00	-33.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	19,624.44	20,817.00	6.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	14,889.05	16,431.00	10.4%
TOTAL, CLASSIFIED SALARIES			34,513.49	37,248.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,220.99	9,871.00	7.0%
OASDI/Medicare/Alternative		3301-3302	2,565.50	2,774.00	8.1%
Health and Welfare Benefits		3401-3402	3,400.44	3,915.00	15.1%
Unemployment Insurance		3501-3502	16.77	21.00	25.2%
Workers' Compensation		3601-3602	840.60	689.00	-18.0%
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			16,044.30	17,270.00	7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	51,697.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,697.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	154,155.65	2,417,300.00	1,468.1%
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			154,155.65	2,417,300.00	1,468.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	175,268.14	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			175,268.14	0.00	-100.0%
TOTAL, EXPENDITURES			431,679.08	2,471,818.00	472.6%
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					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,616,282.44	1,080,000.00	-33.2%
5) TOTAL, REVENUES			1,616,282.44	1,080,000.00	-33.2%
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		256,410.94	2,471,818.00	864.0%
9) Other Outgo	9000-9999	Except 7600-7699	175,268.14	0.00	-100.0%
10) TOTAL, EXPENDITURES			431,679.08	2,471,818.00	472.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,184,603.36	(1,391,818.00)	-217.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,184,603.36	(1,391,818.00)	-217.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,650,075.95	4,834,679.31	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,650,075.95	4,834,679.31	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,650,075.95	4,834,679.31	32.5%
2) Ending Balance, June 30 (E + F1e)			4,834,679.31	3,442,861.31	-28.8%
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	4,831,743.94	3,439,925.94	-28.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,935.37	2,935.37	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	4,831,743.94	3,439,925.94
Total, Restricted Balance		4,831,743.94	3,439,925.94

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	1,500,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	703,131.82	0.00	-100.0%
5) TOTAL, REVENUES			2,203,131.82	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,106,583.15	5,924,504.00	-3.0%
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			6,106,583.15	5,924,504.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,903,451.33)	(5,924,504.00)	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	1,198,000.00	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			(1,198,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,101,451.33)	(5,924,504.00)	16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,578,069.89	10,476,618.56	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,578,069.89	10,476,618.56	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,578,069.89	10,476,618.56	-32.7%
2) Ending Balance, June 30 (E + F1e)			10,476,618.56	4,552,114.56	-56.5%
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	10,476,618.56	4,552,114.56	-56.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,407,229.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	128,181.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	88,600.83		
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			10,624,011.24		
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	147,392.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			147,392.68		
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)			10,476,618.56		
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	1,500,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,500,000.00	0.00	-100.0%
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	367,458.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	335,673.00	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			703,131.82	0.00	-100.0%
TOTAL, REVENUES			2,203,131.82	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,100,946.64	5,924,504.00	-2.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,636.51	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			6,106,583.15	5,924,504.00	-3.0%
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			6,106,583.15	5,924,504.00	-3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,198,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,198,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,198,000.00)	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	1,500,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	703,131.82	0.00	-100.0%
5) TOTAL, REVENUES			2,203,131.82	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,106,583.15	5,924,504.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,106,583.15	5,924,504.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,903,451.33)	(5,924,504.00)	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	1,198,000.00	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			(1,198,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,101,451.33)	(5,924,504.00)	16.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,578,069.89	10,476,618.56	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,578,069.89	10,476,618.56	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,578,069.89	10,476,618.56	-32.7%
2) Ending Balance, June 30 (E + F1e)			10,476,618.56	4,552,114.56	-56.5%
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	10,476,618.56	4,552,114.56	-56.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	10,476,618.56	4,552,114.56
Total, Restricted Balance		10,476,618.56	4,552,114.56

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,649,987.90	345,000.00	-79.1%
5) TOTAL, REVENUES			1,649,987.90	345,000.00	-79.1%
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	6,560.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,725,714.26	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,732,274.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,286.36)	345,000.00	-519.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,198,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,459,923.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,657,923.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,575,636.64	345,000.00	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,772,234.56	19,322,439.33	990.3%
b) Audit Adjustments		9793	974,568.13	974,568.13	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,746,802.69	20,297,007.46	638.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,746,802.69	20,297,007.46	638.9%
2) Ending Balance, June 30 (E + F1e)			19,322,439.33	20,642,007.46	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	17,836,614.33	19,156,182.46	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	1,485,825.00	1,485,825.00	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	18,945,466.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	233,342.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	159,568.41		
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			19,338,377.19		
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	15,937.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,937.86		
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)			19,322,439.33		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,178.57	345,000.00	91.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	269,926.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,199,883.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,649,987.90	345,000.00	-79.1%
TOTAL, REVENUES			1,649,987.90	345,000.00	-79.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	6,560.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,560.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	18,318.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,658,200.91	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	49,194.55	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			1,725,714.26	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			1,732,274.26	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,198,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,198,000.00	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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	15,459,923.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,459,923.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,657,923.00	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	1,649,987.90	345,000.00	-79.1%
5) TOTAL, REVENUES			1,649,987.90	345,000.00	-79.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,732,274.26	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,732,274.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(82,286.36)	345,000.00	-519.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,198,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,459,923.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,657,923.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,575,636.64	345,000.00	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,772,234.56	19,322,439.33	990.3%
b) Audit Adjustments		9793	974,568.13	974,568.13	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,746,802.69	20,297,007.46	638.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,746,802.69	20,297,007.46	638.9%
2) Ending Balance, June 30 (E + F1e)			19,322,439.33	20,642,007.46	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	17,836,614.33	19,156,182.46	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	1,485,825.00	1,485,825.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	17,836,614.33	19,156,182.46
Total, Restricted Balance		17,836,614.33	19,156,182.46

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	56,235.60	55,879.00	-0.6%
4) Other Local Revenue		8600-8799	27,041,080.33	25,368,211.00	-6.2%
5) TOTAL, REVENUES			27,097,315.93	25,424,090.00	-6.2%
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	22,012,278.02	22,182,659.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,012,278.02	22,182,659.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,085,037.91	3,241,431.00	-36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,085,037.91	3,241,431.00	-36.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,574,721.64	46,659,759.55	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,574,721.64	46,659,759.55	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,574,721.64	46,659,759.55	12.2%
2) Ending Balance, June 30 (E + F1e)			46,659,759.55	49,901,190.55	6.9%
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	46,659,759.55	49,901,190.55	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,738,600.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	563,341.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	357,818.42		
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			46,659,759.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			46,659,759.55		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	56,235.60	55,879.00	-0.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			56,235.60	55,879.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	23,463,777.59	23,393,466.00	-0.3%
Unsecured Roll		8612	669,673.98	689,995.00	3.0%
Prior Years' Taxes		8613	76,370.87	0.00	-100.0%
Supplemental Taxes		8614	600,666.37	547,060.00	-8.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,138,349.52	737,690.00	-35.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,092,242.00	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			27,041,080.33	25,368,211.00	-6.2%
TOTAL, REVENUES			27,097,315.93	25,424,090.00	-6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,695,558.20	10,685,000.00	-0.1%
Bond Interest and Other Service Charges		7434	11,316,719.82	11,497,659.00	1.6%
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)			22,012,278.02	22,182,659.00	0.8%
TOTAL, EXPENDITURES			22,012,278.02	22,182,659.00	0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	56,235.60	55,879.00	-0.6%
4) Other Local Revenue		8600-8799	27,041,080.33	25,368,211.00	-6.2%
5) TOTAL, REVENUES			27,097,315.93	25,424,090.00	-6.2%
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	22,012,278.02	22,182,659.00	0.8%
10) TOTAL, EXPENDITURES			22,012,278.02	22,182,659.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,085,037.91	3,241,431.00	-36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,085,037.91	3,241,431.00	-36.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,574,721.64	46,659,759.55	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,574,721.64	46,659,759.55	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,574,721.64	46,659,759.55	12.2%
2) Ending Balance, June 30 (E + F1e)			46,659,759.55	49,901,190.55	6.9%
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	46,659,759.55	49,901,190.55	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	46,659,759.55	49,901,190.55
Total, Restricted Balance		46,659,759.55	49,901,190.55

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	117.20	116.00	-1.0%
4) Other Local Revenue		8600-8799	375,088.33	363,497.00	-3.1%
5) TOTAL, REVENUES			375,205.53	363,613.00	-3.1%
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	346,618.36	347,102.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			346,618.36	347,102.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,587.17	16,511.00	-42.2%
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)			28,587.17	16,511.00	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,828.60	486,415.77	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,828.60	486,415.77	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,828.60	486,415.77	6.2%
2) Ending Balance, June 30 (E + F1e)			486,415.77	502,926.77	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	486,415.77	502,926.77	3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	477,348.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,879.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,188.76		
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			486,415.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			486,415.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	117.20	116.00	-1.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			117.20	116.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	350,483.60	352,239.00	0.5%
Unsecured Roll		8612	2,042.11	2,178.00	6.7%
Prior Years' Taxes		8613	697.89	0.00	-100.0%
Supplemental Taxes		8614	1,540.21	2,190.00	42.2%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,617.52	6,890.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,707.00	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			375,088.33	363,497.00	-3.1%
TOTAL, REVENUES			375,205.53	363,613.00	-3.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	309,416.90	320,000.00	3.4%
Bond Interest and Other Service Charges		7434	37,201.46	27,102.00	-27.1%
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)			346,618.36	347,102.00	0.1%
TOTAL, EXPENDITURES			346,618.36	347,102.00	0.1%
INTERFUND TRANSFERS					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	117.20	116.00	-1.0%
4) Other Local Revenue		8600-8799	375,088.33	363,497.00	-3.1%
5) TOTAL, REVENUES			375,205.53	363,613.00	-3.1%
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	346,618.36	347,102.00	0.1%
10) TOTAL, EXPENDITURES			346,618.36	347,102.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			28,587.17	16,511.00	-42.2%
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)			28,587.17	16,511.00	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,828.60	486,415.77	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,828.60	486,415.77	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,828.60	486,415.77	6.2%
2) Ending Balance, June 30 (E + F1e)			486,415.77	502,926.77	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	486,415.77	502,926.77	3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	486,415.77	502,926.77
Total, Restricted Balance		486,415.77	502,926.77

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	18,579.46	0.00	-100.0%
5) TOTAL, REVENUES			18,579.46	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,579.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,579.46	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	164,656.19	183,235.65	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,656.19	183,235.65	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			164,656.19	183,235.65	11.3%
2) Ending Net Position, June 30 (E + F1e)			183,235.65	183,235.65	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	183,235.65	183,235.65	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	334,153.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,116.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,985.65		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,772.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			343,027.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	159,791.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			159,791.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			183,235.65		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,363.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,216.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,579.46	0.00	-100.0%
TOTAL, REVENUES			18,579.46	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(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	18,579.46	0.00	-100.0%
5) TOTAL, REVENUES			18,579.46	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,579.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,579.46	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	164,656.19	183,235.65	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,656.19	183,235.65	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			164,656.19	183,235.65	11.3%
2) Ending Net Position, June 30 (E + F1e)			183,235.65	183,235.65	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	183,235.65	183,235.65	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	11,011.46	10,961.84	11,564.63	11,100.33	11,100.33	11,286.23
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,011.46	10,961.84	11,564.63	11,100.33	11,100.33	11,286.23
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	5.20	4.90	5.20	3.00	3.00	3.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.20	4.90	5.20	3.00	3.00	3.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,016.66	10,966.74	11,569.83	11,103.33	11,103.33	11,289.23
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	255.46	254.98	255.46	260.00	260.00	260.00
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)	255.46	254.98	255.46	260.00	260.00	260.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	255.46	254.98	255.46	260.00	260.00	260.00

	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	13,504,843.00		13,504,843.00			13,504,843.00
Work in Progress	59,194,055.00		59,194,055.00	16,731,698.00	44,539,179.00	31,386,574.00
Total capital assets not being depreciated	72,698,898.00	0.00	72,698,898.00	16,731,698.00	44,539,179.00	44,891,417.00
Capital assets being depreciated:						
Land Improvements	32,989,150.00		32,989,150.00	488,076.00		33,477,226.00
Buildings	408,943,491.00		408,943,491.00	40,815,865.00		449,759,356.00
Equipment	35,122,030.00		35,122,030.00	2,934,392.00		38,056,422.00
Total capital assets being depreciated	477,054,671.00	0.00	477,054,671.00	44,238,333.00	0.00	521,293,004.00
Accumulated Depreciation for:						
Land Improvements	(14,734,282.00)		(14,734,282.00)	(1,609,828.00)		(16,344,110.00)
Buildings	(177,860,293.00)		(177,860,293.00)	(23,454,013.00)		(201,314,306.00)
Equipment	(21,406,228.00)		(21,406,228.00)	(1,961,307.00)		(23,367,535.00)
Total accumulated depreciation	(214,000,803.00)	0.00	(214,000,803.00)	(27,025,148.00)	0.00	(241,025,951.00)
Total capital assets being depreciated, net excluding lease and subscription assets	263,053,868.00	0.00	263,053,868.00	17,213,185.00	0.00	280,267,053.00
Lease Assets	1,162,561.00	154,949.00	1,317,510.00			1,317,510.00
Accumulated amortization for lease assets	(274,455.00)	(247,460.00)	(521,915.00)			(521,915.00)
Total lease assets, net	888,106.00	(92,511.00)	795,595.00	0.00	0.00	795,595.00
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	336,640,872.00	(92,511.00)	336,548,361.00	33,944,883.00	44,539,179.00	325,954,065.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	98,758,625.44	301	109,967.71	303	98,648,657.73	305	97,221.57	1,996,902.88	307	96,651,754.85	309
2000 - Classified Salaries	48,013,418.66	311	3,048,281.69	313	44,965,136.97	315	436,704.74	2,275,704.38	317	42,689,432.59	319
3000 - Employee Benefits	59,626,717.78	321	696,213.59	323	58,930,504.19	325	187,395.44	3,216,931.61	327	55,713,572.58	329
4000 - Books, Supplies Equip Replace. (6500)	10,417,306.46	331	389,500.48	333	10,027,805.98	335	2,476,938.29	3,342,379.74	337	6,685,426.24	339
5000 - Services . . . & 7300 - Indirect Costs	28,816,458.20	341	790,571.68	343	28,025,886.52	345	5,865,568.37	8,194,355.52	347	19,831,531.00	349
TOTAL					240,597,991.39	365			TOTAL	221,571,717.26	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	74,965,740.97	375
2. Salaries of Instructional Aides Per EC 41011.	2100	12,251,641.93	380
3. STRS.	3101 & 3102	22,398,413.68	382
4. PERS.	3201 & 3202	3,129,849.89	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,136,003.80	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,850,916.80	385
7. Unemployment Insurance.	3501 & 3502	42,433.13	390
8. Workers' Compensation Insurance.	3601 & 3602	2,156,537.31	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,346.02	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		124,933,883.53	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		124,933,883.53	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.39%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	221,571,717.26
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Reductions include expenditures, other than classroom compensation, in resources 5634, 6546, 6762, 7422, and 7435.	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	358,444,403.00	3,350,545.00	361,794,948.00		11,005,000.00	350,789,948.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,455,845.00	1,112,702.00	5,568,547.00	1,253,081.00	2,083,352.00	4,738,276.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		974,568.00	974,568.00		175,268.00	799,300.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,258,048.00	(1,543,663.00)	(285,615.00)	285,615.00		0.00	
Compensated Absences Payable	2,747,793.00	824,238.00	3,572,031.00	50,000.00		3,622,031.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	366,906,089.00	4,718,390.00	371,624,479.00	1,588,696.00	13,263,620.00	359,949,555.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	259,262,418.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,240,652.59
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	4,991,141.67
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,253,949.56
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,552,516.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	103,887.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	139,230.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	2,787,139.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				14,827,863.96
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	554,634.72
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)				228,748,536.63
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,221.72
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,384.45
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.)		198,135,782.36	17,278.92	
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)		198,135,782.36	17,278.92	
B. Required effort (Line A.2 times 90%)		178,322,204.12	15,551.03	
C. Current year expenditures (Line I.E and Line II.B)		228,748,536.63	20,384.45	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	163,328,327.24		163,328,327.24			170,917,914.79
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,535.56		11,535.56			11,272.12
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	11,016.66		11,016.66	11,103.33		11,103.33
2. Total Charter Schools ADA (Form A, Line C9)	255.46		255.46	260.00		260.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,272.12			11,363.33
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	544,928.94		544,928.94	566,726.00		566,726.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	165,690,026.58		165,690,026.58	173,430,483.00		173,430,483.00
5. Unsecured Roll Taxes (Object 8042)	6,102,079.57		6,102,079.57	6,586,530.00		6,586,530.00
6. Prior Years' Taxes (Object 8043)	695,945.56		695,945.56	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,836.76		3,836.76	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	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
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,585,151.45		3,585,151.45	3,378,178.00		3,378,178.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	176,621,968.86	0.00	176,621,968.86	183,961,917.00	0.00	183,961,917.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	176,621,968.86	0.00	176,621,968.86	183,961,917.00	0.00	183,961,917.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,117,471.57			2,154,866.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	7,373,201.08		7,373,201.08	7,265,859.00		7,265,859.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	7,373,201.08	0.00	9,490,672.65	7,265,859.00	0.00	9,420,725.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,070,549.00		14,070,549.00	13,953,327.00		13,953,327.00
25. LCFF State Aid - Prior Years (Object 8019)	418.00		418.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,070,967.00	0.00	14,070,967.00	13,953,327.00	0.00	13,953,327.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	238,452,062.37		238,452,062.37	238,176,652.00		238,176,652.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,217,051.84		3,217,051.84	1,207,900.00		1,207,900.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			163,328,327.24			170,917,914.79
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9772			1.0081
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			165,382,122.16			183,398,621.23
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			176,621,968.86			183,961,917.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,352,654.40			1,363,599.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			8,857,429.23
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,352,654.40			8,857,429.23
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,433,964.18			982,857.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			179,055,933.04			184,944,774.39
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,352,654.40			7,874,571.84
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			179,055,933.04			
b. State Subventions (Line D8)			1,352,654.40			
c. Less: Excluded Appropriations (Line C23)			9,490,672.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			170,917,914.79			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			5,535,792.63			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			170,917,914.79			183,398,621.23
12. Appropriations Subject to the Limit (Line D9d)			170,917,914.79			

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) 9,241,320.10
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) 200,224,118.20

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) 4.62%

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) 9,896,682.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,730,652.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	89,290.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,170,096.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,784.93
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)	14,888,506.56
9. Carry-Forward Adjustment (Part IV, Line F)	1,377,485.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,265,991.78
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	137,563,375.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,905,753.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,795,204.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,806,618.96
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,991,141.67
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,322,384.18
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)	179,522.01
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)	175,926.85
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)	24,156,670.47
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)	36,849.98
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,956,597.79
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,857,984.02
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,762,490.22
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)	249,510,518.82
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)	5.97%
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)	6.52%

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)	14,888,506.56
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(187,159.64)
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 (5.34%) times Part III, Line B19); zero if negative	1,377,485.22
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.34%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,377,485.22
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,377,485.22

Approved indirect cost rate: 5.34%
Highest rate used in any program: 5.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,132,571.47	220,679.31	5.34%
01	3010	2,295,729.46	122,591.95	5.34%
01	3182	62,446.31	3,282.00	5.26%
01	3213	555,349.61	29,655.67	5.34%
01	3312	550,328.73	23,018.29	4.18%
01	3410	527,366.43	28,161.37	5.34%
01	4035	590,382.89	31,526.45	5.34%
01	4127	272,871.83	14,571.36	5.34%
01	4201	38,683.63	2,065.71	5.34%
01	4203	191,068.67	10,203.07	5.34%
01	5634	10,875.49	579.74	5.33%
01	6010	1,293,001.65	64,654.11	5.00%
01	6053	55,201.22	2,947.75	5.34%
01	6266	1,078,008.29	57,565.64	5.34%
01	6318	42,436.19	2,266.09	5.34%
01	6331	185,201.31	9,889.75	5.34%
01	6387	807,353.99	43,112.70	5.34%
01	6388	1,060,686.41	38,858.53	3.66%
01	6546	1,221,447.64	65,225.30	5.34%
01	6762	2,117,560.23	113,077.72	5.34%
01	6770	305,834.79	3,058.35	1.00%
01	7220	154,167.44	6,229.55	4.04%
01	7311	8,620.89	460.36	5.34%
01	7339	116,884.35	6,241.62	5.34%
01	7399	383,525.08	20,480.24	5.34%
01	7412	263,875.48	14,090.95	5.34%
01	7413	18,811.99	1,004.46	5.34%
01	7422	32,883.21	1,755.00	5.34%
01	7435	5,812,484.68	310,386.68	5.34%
01	8150	6,094,707.85	325,457.40	5.34%
01	9010	3,883,835.04	23,146.62	0.60%
12	5025	129,793.72	6,930.98	5.34%
12	6105	2,636,240.21	138,893.52	5.27%
13	5310	6,027,265.69	315,952.77	5.24%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	201,393.91		715,849.60	917,243.51
2. State Lottery Revenue	8560	2,243,590.08		1,050,979.67	3,294,569.75
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,444,983.99	0.00	1,766,829.27	4,211,813.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	84,580.17		0.00	84,580.17
2. Classified Salaries	2000-2999	265,542.72		0.00	265,542.72
3. Employee Benefits	3000-3999	107,482.11		0.00	107,482.11
4. Books and Supplies	4000-4999	1,304,930.95		1,218,869.73	2,523,800.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	525,242.44			525,242.44
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,287,778.39	0.00	1,218,869.73	3,506,648.12
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	157,205.60	0.00	547,959.54	705,165.14
D. COMMENTS:					

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

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

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	10,144,367.76	2,383,669.04	16,478,641.12	15,295,993.41	25,457,406.15	38,634.91	1,501,973.98
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	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	662.33	662.33	662.33	662.33	721.00	1.00	534.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	28.18	28.18	28.18	28.18			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	690.51	690.51	690.51	690.51	721.00	1.00	534.00

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	110,402,841.77	69,492,675.95	179,895,517.72	11,102,041.84		190,997,559.56
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation 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
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,940,576.86	1,808,010.42	7,748,587.28	478,195.02		8,226,782.30
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	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	45,351,201.01	0.00	45,351,201.01	2,798,796.42		48,149,997.43
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
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	4,900,469.78	0.00	4,900,469.78	302,426.77		5,202,896.55
8500	Child Care and Development Services	90,671.89	0.00	90,671.89	5,595.71		96,267.60
Other Costs							
----	Food Services					410,413.94	410,413.94
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					304,593.35	304,593.35
----	Other Outgo					5,628,282.73	5,628,282.73
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	707,402.27		707,402.27
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(461,777.27)		(461,777.27)
----	Total General Fund and Charter Schools Funds Expenditures	166,685,761.31	71,300,686.37	237,986,447.68	14,932,680.76	6,343,290.02	259,262,418.46

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

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	108,491,198.06	0.00	0.00	0.00	103,824.75	0.00	1,806,618.96			1,200.00	0.00	110,402,841.77
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	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
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,651,664.79	288,808.43	0.00	103.64	0.00	0.00	0.00			0.00	0.00	5,940,576.86
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
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	26,938,553.28	6,412,950.69	0.00	216,419.92	8,360,763.75	3,416,191.81	0.00			6,321.56	0.00	45,351,201.01
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	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	0.00	0.00		4,900,469.78	0.00	0.00	0.00	4,900,469.78
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		90,671.89	0.00	0.00	0.00	90,671.89
Total Direct Charged Costs		141,081,416.13	6,701,759.12	0.00	216,523.56	8,464,588.50	3,416,191.81	1,806,618.96	4,991,141.67	0.00	7,521.56	0.00	166,685,761.31

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	42,494,660.91	25,496,041.06	1,501,973.98	69,492,675.95
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,808,010.42	0.00	0.00	1,808,010.42
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		44,302,671.33	25,496,041.06	1,501,973.98	71,300,686.37

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,322,384.18
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	89,290.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,076,205.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,906,578.85
5	Total Central Administration Costs in General Fund and Charter Schools Funds	15,394,458.03
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	166,685,761.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	71,300,686.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	237,986,447.68
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,875,074.89
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,587,546.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,462,620.94
D.	Total Direct Charged and Allocated Costs (B3 + C5)	249,449,068.62
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.17%

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)	410,413.94				410,413.94
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			304,593.35		304,593.35
Other Outgo (Objects 1000 - 7999)				5,628,282.73	5,628,282.73
Total Other Costs	410,413.94	0.00	304,593.35	5,628,282.73	6,343,290.02

Current LEA:	42-76786-0000000 Santa Barbara Unified	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	ID	DATE APPROVED
	SELPA-TITLE	(from Form SEA)
AR	Santa Barbara County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(741,380.95)				
Other Sources/Uses Detail					0.00	103,887.00		
Fund Reconciliation							175,716.68	174,266.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	279,603.68	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation							174,266.00	175,716.68
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	145,824.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	315,952.77	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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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					0.00	1,198,000.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,198,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	741,380.95	(741,380.95)	1,301,887.00	1,301,887.00	349,982.68	349,982.68

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,825.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,690,360.81	0.00	399,072.34	0.00	0.00	12,179,227.49		16,268,660.64
2000-2999	Classified Salaries	708,108.39	0.00	0.00	0.00	0.00	9,301,330.13		10,009,438.52
3000-3999	Employee Benefits	1,452,817.34	0.00	141,795.42	0.00	0.00	8,090,524.33		9,685,137.09
4000-4999	Books and Supplies	15,619.15	0.00	0.00	0.00	0.00	277,137.46		292,756.61
5000-5999	Services and Other Operating Expenditures	8,584,634.40	0.00	11,760.03	0.00	0.00	498,813.72		9,095,208.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,451,540.09	0.00	552,627.79	0.00	0.00	30,347,033.13	0.00	45,351,201.01
7310	Transfers of Indirect Costs	65,225.30	0.00	0.00	0.00	0.00	0.00		65,225.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	65,225.30	0.00	0.00	0.00	0.00	0.00	0.00	65,225.30
	TOTAL COSTS	14,516,765.39	0.00	552,627.79	0.00	0.00	30,347,033.13	0.00	45,416,426.31
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	27,356.30	0.00	0.00	0.00	0.00	0.00		27,356.30
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,993,938.46		6,993,938.46
3000-3999	Employee Benefits	6,321.28	0.00	0.00	0.00	0.00	3,322,993.39		3,329,314.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	7,741.86		7,741.86
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	22,152.84		22,152.84
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	33,677.58	0.00	0.00	0.00	0.00	10,346,826.55	0.00	10,380,504.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	33,677.58	0.00	0.00	0.00	0.00	10,346,826.55	0.00	10,380,504.13
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								8,355,442.16
	TOTAL COSTS								2,025,061.97
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,663,004.51	0.00	399,072.34	0.00	0.00	12,179,227.49		16,241,304.34

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	708,108.39	0.00	0.00	0.00	0.00	2,307,391.67		3,015,500.06
3000-3999	Employee Benefits	1,446,496.06	0.00	141,795.42	0.00	0.00	4,767,530.94		6,355,822.42
4000-4999	Books and Supplies	15,619.15	0.00	0.00	0.00	0.00	269,395.60		285,014.75
5000-5999	Services and Other Operating Expenditures	8,584,634.40	0.00	11,760.03	0.00	0.00	476,660.88		9,073,055.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,417,862.51	0.00	552,627.79	0.00	0.00	20,000,206.58	0.00	34,970,696.88
7310	Transfers of Indirect Costs	65,225.30	0.00	0.00	0.00	0.00	0.00		65,225.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	65,225.30	0.00	0.00	0.00	0.00	0.00	0.00	65,225.30
	TOTAL BEFORE OBJECT 8980	14,483,087.81	0.00	552,627.79	0.00	0.00	20,000,206.58	0.00	35,035,922.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								8,355,442.16
	TOTAL COSTS								43,391,364.34
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	141,963.86	0.00	0.00	0.00	0.00	5,734.50		147,698.36
3000-3999	Employee Benefits	74,456.06	0.00	0.00	0.00	0.00	2,020.82		76,476.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,371.53		2,371.53
5000-5999	Services and Other Operating Expenditures	3,416,191.81	0.00	0.00	0.00	0.00	9,408.54		3,425,600.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,632,611.73	0.00	0.00	0.00	0.00	19,535.39	0.00	3,652,147.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,632,611.73	0.00	0.00	0.00	0.00	19,535.39	0.00	3,652,147.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								8,355,442.16
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								18,656,321.00
	TOTAL COSTS								30,663,910.28

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	35,591,876.43	23,106,892.51
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) _____		
4.	Enter any other adjustments, not included in Line 1 (explain below) _____		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	35,591,876.43	23,106,892.51
C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,877.00	
2.	Enter any adjustments not included in Line C1 (explain below) _____		
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		1,877.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Santa Barbara County (AR)

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).

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

Av ailable for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

	_____	_____
--	-------	-------

If (b) is less than (a).

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

Av ailable to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

	_____	_____
--	-------	-------

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Santa Barbara County (AR)

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	45,416,426.31		
	b. Less: Expenditures paid from federal sources	2,025,061.97		
	c. Expenditures paid from state and local sources	43,391,364.34	37,344,842.41	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		37,344,842.41	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	43,391,364.34	37,344,842.41	6,046,521.93

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

		Actual FY 2024-25	Comparison Year 2021-22	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	45,416,426.31		
	b. Less: Expenditures paid from federal sources	2,025,061.97		
	c. Expenditures paid from state and local sources	43,391,364.34	37,344,842.41	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		37,344,842.41	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	43,391,364.34	37,344,842.41	
	d. Special education unduplicated pupil count	1,825.00	1,826.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	23,776.09	20,451.72	3,324.37

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Santa Barbara County (AR)

	FY 2024-25	2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.		
a. Expenditures paid from local sources	30,663,910.28	23,106,892.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>23,106,892.51</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>30,663,910.28</u>	<u>23,106,892.51</u>	<u>7,557,017.77</u>

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

	Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.		
a. Expenditures paid from local sources	30,663,910.28	23,106,892.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>23,106,892.51</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>30,663,910.28</u>	<u>23,106,892.51</u>	
b. Special education unduplicated pupil count	1,825.00	1,877.00	
c. Per capita local expenditures (Test4a/Test4b)	<u>16,802.14</u>	<u>12,310.54</u>	<u>4,491.60</u>

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

Conrad Tedeschi
Contact Name
Assistant Superintendent of Business Services
Title

805-963-4338
Telephone Number
ctedeschi@sbunified.org
Email Address

SELPA: Santa Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Santa Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,825.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	4,079,848.00	0.00	453,364.00	0.00	0.00	13,485,249.00		18,018,461.00
2000-2999	Classified Salaries	757,570.00	0.00	0.00	0.00	0.00	11,786,276.00		12,543,846.00
3000-3999	Employee Benefits	1,534,159.00	0.00	162,334.00	0.00	0.00	9,787,741.00		11,484,234.00
4000-4999	Books and Supplies	18,500.00	0.00	0.00	0.00	0.00	354,469.00		372,969.00
5000-5999	Services and Other Operating Expenditures	4,925,645.00	0.00	12,500.00	0.00	0.00	773,825.00		5,711,970.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,315,722.00	0.00	628,198.00	0.00	0.00	36,202,560.00	0.00	48,146,480.00
7310	Transfers of Indirect Costs	73,771.00	0.00	0.00	0.00	0.00	0.00		73,771.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	73,771.00	0.00	0.00	0.00	0.00	0.00	0.00	73,771.00
	TOTAL COSTS	11,389,493.00	0.00	628,198.00	0.00	0.00	36,202,560.00	0.00	48,220,251.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	4,052,491.00	0.00	453,364.00	0.00	0.00	13,485,249.00		17,991,104.00
2000-2999	Classified Salaries	757,570.00	0.00	0.00	0.00	0.00	2,531,010.00		3,288,580.00
3000-3999	Employee Benefits	1,527,835.00	0.00	162,334.00	0.00	0.00	5,194,289.00		6,884,458.00
4000-4999	Books and Supplies	18,500.00	0.00	0.00	0.00	0.00	354,469.00		372,969.00
5000-5999	Services and Other Operating Expenditures	4,774,683.00	0.00	12,500.00	0.00	0.00	739,172.00		5,526,355.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,131,079.00	0.00	628,198.00	0.00	0.00	22,319,189.00	0.00	34,078,466.00
7310	Transfers of Indirect Costs	73,771.00	0.00	0.00	0.00	0.00	0.00		73,771.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	73,771.00	0.00	0.00	0.00	0.00	0.00	0.00	73,771.00
	TOTAL BEFORE OBJECT 8980	11,204,850.00	0.00	628,198.00	0.00	0.00	22,319,189.00	0.00	34,152,237.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								11,689,214.00
	TOTAL COSTS								45,841,451.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	143,573.00	0.00	0.00	0.00	0.00	10,931.00		154,504.00	
3000-3999	Employee Benefits	57,825.00	0.00	0.00	0.00	0.00	4,069.00		61,894.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	7,325.00		7,325.00	
5000-5999	Services and Other Operating Expenditures	2,755,811.00	0.00	0.00	0.00	0.00	25,088.00		2,780,899.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	2,957,209.00	0.00	0.00	0.00	0.00	47,413.00	0.00	3,004,622.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	2,957,209.00	0.00	0.00	0.00	0.00	47,413.00	0.00	3,004,622.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									11,689,214.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									18,888,463.00
	TOTAL COSTS									33,582,299.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									1,825.00	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,690,360.81	0.00	399,072.34	0.00	0.00	12,179,227.49		16,268,660.64	
2000-2999	Classified Salaries	708,108.39	0.00	0.00	0.00	0.00	9,301,330.13		10,009,438.52	
3000-3999	Employee Benefits	1,452,817.34	0.00	141,795.42	0.00	0.00	8,090,524.33		9,685,137.09	
4000-4999	Books and Supplies	15,619.15	0.00	0.00	0.00	0.00	277,137.46		292,756.61	
5000-5999	Services and Other Operating Expenditures	8,584,634.40	0.00	11,760.03	0.00	0.00	498,813.72		9,095,208.15	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	14,451,540.09	0.00	552,627.79	0.00	0.00	30,347,033.13	0.00	45,351,201.01	
7310	Transfers of Indirect Costs	65,225.30	0.00	0.00	0.00	0.00	0.00		65,225.30	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00	
	Total Indirect Costs	65,225.30	0.00	0.00	0.00	0.00	0.00	0.00	65,225.30	
	TOTAL COSTS	14,516,765.39	0.00	552,627.79	0.00	0.00	30,347,033.13	0.00	45,416,426.31	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	27,356.30	0.00	0.00	0.00	0.00	0.00		27,356.30	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,993,938.46		6,993,938.46	
3000-3999	Employee Benefits	6,321.28	0.00	0.00	0.00	0.00	3,322,993.39		3,329,314.67	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	7,741.86		7,741.86	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	22,152.84		22,152.84	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	33,677.58	0.00	0.00	0.00	0.00	10,346,826.55	0.00	10,380,504.13	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	33,677.58	0.00	0.00	0.00	0.00	10,346,826.55	0.00	10,380,504.13	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									8,355,442.16
	TOTAL COSTS									2,025,061.97

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,663,004.51	0.00	399,072.34	0.00	0.00	12,179,227.49		16,241,304.34
2000-2999	Classified Salaries	708,108.39	0.00	0.00	0.00	0.00	2,307,391.67		3,015,500.06
3000-3999	Employee Benefits	1,446,496.06	0.00	141,795.42	0.00	0.00	4,767,530.94		6,355,822.42
4000-4999	Books and Supplies	15,619.15	0.00	0.00	0.00	0.00	269,395.60		285,014.75
5000-5999	Services and Other Operating Expenditures	8,584,634.40	0.00	11,760.03	0.00	0.00	476,660.88		9,073,055.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,417,862.51	0.00	552,627.79	0.00	0.00	20,000,206.58	0.00	34,970,696.88
7310	Transfers of Indirect Costs	65,225.30	0.00	0.00	0.00	0.00	0.00		65,225.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	65,225.30	0.00	0.00	0.00	0.00	0.00	0.00	65,225.30
	TOTAL BEFORE OBJECT 8980	14,483,087.81	0.00	552,627.79	0.00	0.00	20,000,206.58	0.00	35,035,922.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								8,355,442.16
	TOTAL COSTS								43,391,364.34
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	141,963.86	0.00	0.00	0.00	0.00	5,734.50		147,698.36
3000-3999	Employee Benefits	74,456.06	0.00	0.00	0.00	0.00	2,020.82		76,476.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,371.53		2,371.53
5000-5999	Services and Other Operating Expenditures	3,416,191.81	0.00	0.00	0.00	0.00	9,408.54		3,425,600.35
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,632,611.73	0.00	0.00	0.00	0.00	19,535.39	0.00	3,652,147.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,632,611.73	0.00	0.00	0.00	0.00	19,535.39	0.00	3,652,147.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								8,355,442.16

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								18,656,321.00
	TOTAL COSTS								30,663,910.28

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

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

SELPA: **Santa Barbara County (AR)**

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____		(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>		(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_____	_____

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____		(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>		(f)

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

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

SELPA: **Santa Barbara County (AR)**

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.		
a. Total special education expenditures	48,220,251.00		
b. Less: Expenditures paid from federal sources	2,378,800.00		
c. Expenditures paid from state and local sources	45,841,451.00	43,391,364.34	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,391,364.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,841,451.00	43,391,364.34	2,450,086.66
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.		
a. Total special education expenditures	48,220,251.00		
b. Less: Expenditures paid from federal sources	2,378,800.00		
c. Expenditures paid from state and local sources	45,841,451.00	43,391,364.34	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		43,391,364.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	45,841,451.00	43,391,364.34	
d. Special education unduplicated pupil count	1,825.00	1,825.00	

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

SELPA: Santa Barbara County (AR)

e. Per capita state and local expenditures (Test2c/Test2d)	25,118.60	23,776.09	1,342.51
------------------------------------------------------------	-----------	-----------	----------

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	Difference
		FY 2025-26	2024-25	
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	33,582,299.00	30,663,910.28	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		30,663,910.28	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	33,582,299.00	30,663,910.28	2,918,388.72

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

		Budget	Comparison Year	Difference
		FY 2025-26	2024-25	
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	33,582,299.00	30,663,910.28	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		30,663,910.28	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	33,582,299.00	30,663,910.28	
	b. Special education unduplicated pupil count	1,825.00	1,825.00	
	c. Per capita local expenditures (Test4a/Test4b)	18,401.26	16,802.14	1,599.12

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

Conrad Tedeschi

Contact Name

Assistant Superintendent of Business Services

805-963-4338

Telephone Number

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

SELPA: Santa Barbara County (AR)

Title

Email Address

SELPA: Santa Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Santa Barbara County (AR)

Object Code	Description	Hope Elementary (AR00)	Orcutt Union Elementary (AR04)	Santa Maria-Bonita Elementary (AR07)	Santa Maria Joint Union High (AR08)	Carpinteria Unified (AR09)	Lompoc Unified (AR10)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Barbara County (AR)

Object Code	Description	Santa Barbara County Office of Education (AR11)	Ballard Elementary (AR12)	Blochman Union Elementary (AR13)	Buellton Union Elementary (AR14)	Cold Spring Elementary (AR16)	College Elementary (AR17)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Santa Barbara County (AR)

Object Code	Description	Guadalupe Union Elementary (AR18)	Los Olivos Elementary (AR20)	Montecito Union Elementary (AR21)	Santa Ynez Valley Union High (AR22)	Solvang Elementary (AR23)	Vista Del Mar Union Elementary (AR24)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Santa Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Santa Barbara County (AR)

Object Code	Description	Cuyama Joint Unified (AR25)	Santa Barbara Unified (AR27)	Goleta Union Elementary (AR31)	Santa Barbara County SELPA JPA (AR99)	Family Partnership Charter (ARA01)	Santa Barbara Charter (ARA02)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Santa Barbara County (AR)

Object Code	Description	Manzanita Public Charter (ARA03)	Adelante Charter (ARA04)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					
					0.00

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

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

Santa Barbara Unified

Santa Barbara 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

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

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

Santa Barbara Unified

Santa Barbara 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

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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
01	6318	(\$9,920.28)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
01	6546	(\$14,095.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
01	7412	(\$42,073.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
Total of negative resource balances for Fund 01		(\$66,088.28)
09	6762	(\$264.34)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.		
Total of negative resource balances for Fund 09		(\$264.34)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	6318	9790	(\$9,920.28)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			
01	6546	9790	(\$14,095.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			
01	7412	9790	(\$42,073.00)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			
09	6762	9790	(\$264.34)
Explanation: Changes made for Unaudited Actuals are causing the negative balance. The budget will be updated at First Interim to reflect the changes.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**