

2024-25

Unaudited Actuals



PERRIS UNION
HIGH SCHOOL DISTRICT

Presented for Board Approval
September 10, 2025

Prepared by
Dr. Marguerite Williams, Assistant Superintendent of Business Services
Nymia Capistrano, Director of Fiscal Services

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	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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	
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		
53	Tax Override Fund		
56	Debt Service Fund	G	G
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		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
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ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
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	
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Unaudited Actuals
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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 10, 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:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.10%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$106,758,618.80
	Appropriations Subject to Limit	\$106,758,618.80
	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	7.82%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

Budget by Fund

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	154,889,586.00	0.00	154,889,586.00	158,313,781.00	0.00	158,313,781.00	2.2%
2) Federal Revenue		8100-8299	189,838.29	8,340,715.02	8,530,553.31	214,193.00	7,080,202.00	7,294,395.00	-14.5%
3) Other State Revenue		8300-8599	4,851,402.09	23,053,110.07	27,904,512.16	4,863,550.00	12,888,003.00	17,751,553.00	-36.4%
4) Other Local Revenue		8600-8799	7,102,975.58	9,511,311.69	16,614,287.27	4,848,217.00	11,565,861.00	16,414,078.00	-1.2%
5) TOTAL, REVENUES			167,033,801.96	40,905,136.78	207,938,938.74	168,239,741.00	31,534,066.00	199,773,807.00	-3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	57,961,421.57	17,676,738.60	75,638,160.17	61,551,319.00	17,430,587.00	78,981,906.00	4.4%
2) Classified Salaries		2000-2999	22,875,818.88	10,932,606.91	33,808,425.79	23,572,757.00	12,189,325.00	35,762,082.00	5.8%
3) Employee Benefits		3000-3999	31,674,003.00	18,688,205.37	50,362,208.37	34,251,649.00	19,630,913.00	53,882,562.00	7.0%
4) Books and Supplies		4000-4999	3,092,408.90	5,007,383.49	8,099,792.39	4,836,218.00	4,227,865.00	9,064,083.00	11.9%
5) Services and Other Operating Expenditures		5000-5999	19,360,697.83	10,217,688.50	29,578,386.33	21,075,793.00	10,095,738.00	31,171,531.00	5.4%
6) Capital Outlay		6000-6999	1,606,431.25	3,762,345.38	5,368,776.63	466,034.00	1,208,477.00	1,674,511.00	-68.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	308,689.93	604,323.00	913,012.93	300,000.00	614,626.00	914,626.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,739,963.35)	2,602,362.16	(1,137,601.19)	(4,849,733.00)	3,359,780.00	(1,489,953.00)	31.0%
9) TOTAL, EXPENDITURES			133,139,508.01	69,491,653.41	202,631,161.42	141,204,037.00	68,757,311.00	209,961,348.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,894,293.95	(28,586,516.63)	5,307,777.32	27,035,704.00	(37,223,245.00)	(10,187,541.00)	-291.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	188.76	0.00	188.76	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	211,942.26	0.00	211,942.26	143,781.00	0.00	143,781.00	-32.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,541,218.23)	25,541,218.23	0.00	(29,793,194.00)	29,793,194.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,752,971.73)	25,541,218.23	(211,753.50)	(29,936,975.00)	29,793,194.00	(143,781.00)	-32.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,141,322.22	(3,045,298.40)	5,096,023.82	(2,901,271.00)	(7,430,051.00)	(10,331,322.00)	-302.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,639,620.00	25,385,045.89	63,024,665.89	45,780,942.22	22,339,747.49	68,120,689.71	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			37,639,620.00	25,385,045.89	63,024,665.89	45,780,942.22	22,339,747.49	68,120,689.71	8.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,639,620.00	25,385,045.89	63,024,665.89	45,780,942.22	22,339,747.49	68,120,689.71	8.1%
2) Ending Balance, June 30 (E + F1e)			45,780,942.22	22,339,747.49	68,120,689.71	42,879,671.22	14,909,696.49	57,789,367.71	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,339,747.49	22,339,747.49	0.00	14,909,696.49	14,909,696.49	-33.3%
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	33,585,356.22	0.00	33,585,356.22	23,419,834.00	0.00	23,419,834.00	-30.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,170,586.00	0.00	12,170,586.00	12,606,308.00	0.00	12,606,308.00	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	6,828,529.22	0.00	6,828,529.22	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	63,260,681.49	13,566,837.57	76,827,519.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	192,068.80	0.00	192,068.80				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	90,499.52	0.00	90,499.52				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,425,686.46	11,720,301.54	14,145,988.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,138,266.08	0.00	2,138,266.08				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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9) Lease Receivable		9380	828,508.00	0.00	828,508.00				
10) TOTAL, ASSETS			68,960,710.35	25,287,139.11	94,247,849.46				
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	21,720,384.88	1,519,735.94	23,240,120.82				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	779,349.25	23,995.78	803,345.03				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,403,659.90	1,403,659.90				
6) TOTAL, LIABILITIES			22,499,734.13	2,947,391.62	25,447,125.75				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	680,034.00	0.00	680,034.00				
2) TOTAL, DEFERRED INFLOWS			680,034.00	0.00	680,034.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			45,780,942.22	22,339,747.49	68,120,689.71				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	67,380,585.19	0.00	67,380,585.19	91,687,096.00	0.00	91,687,096.00	36.1%
Education Protection Account State Aid - Current Year		8012	37,822,815.00	0.00	37,822,815.00	23,369,848.00	0.00	23,369,848.00	-38.2%
State Aid - Prior Years		8019	16,105.00	0.00	16,105.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	331,678.79	0.00	331,678.79	331,679.00	0.00	331,679.00	0.0%
Timber Yield Tax		8022	9.73	0.00	9.73	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	45,924,635.17	0.00	45,924,635.17	43,464,893.00	0.00	43,464,893.00	-5.4%
Unsecured Roll Taxes		8042	2,362,813.62	0.00	2,362,813.62	2,362,814.00	0.00	2,362,814.00	0.0%
Prior Years' Taxes		8043	2,180,046.73	0.00	2,180,046.73	2,162,638.00	0.00	2,162,638.00	-0.8%
Supplemental Taxes		8044	1,081,778.42	0.00	1,081,778.42	893,468.00	0.00	893,468.00	-17.4%
Education Revenue Augmentation Fund (ERAF)		8045	(5,310,173.20)	0.00	(5,310,173.20)	(5,791,741.00)	0.00	(5,791,741.00)	9.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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Community Redevelopment Funds (SB 617/699/1992)		8047	7,677,911.55	0.00	7,677,911.55	4,211,321.00	0.00	4,211,321.00	-45.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			159,468,206.00	0.00	159,468,206.00	162,692,016.00	0.00	162,692,016.00	2.0%
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	(4,578,620.00)	0.00	(4,578,620.00)	(4,378,235.00)	0.00	(4,378,235.00)	-4.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			154,889,586.00	0.00	154,889,586.00	158,313,781.00	0.00	158,313,781.00	2.2%
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	3,969,446.82	3,969,446.82	0.00	2,517,323.00	2,517,323.00	-36.6%
Special Education Discretionary Grants		8182	0.00	427,907.05	427,907.05	0.00	132,208.00	132,208.00	-69.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,455,267.90	2,455,267.90		2,828,936.00	2,828,936.00	15.2%
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		322,932.84	322,932.84		356,636.00	356,636.00	10.4%
Title III, Immigrant Student Program	4201	8290		1,063.00	1,063.00		17,462.00	17,462.00	1,542.7%
Title III, English Learner Program	4203	8290		93,404.66	93,404.66		223,379.00	223,379.00	139.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		592,136.37	592,136.37		712,818.00	712,818.00	20.4%
Career and Technical Education	3500-3599	8290		306,779.00	306,779.00		291,440.00	291,440.00	-5.0%
All Other Federal Revenue	All Other	8290	189,838.29	171,777.38	361,615.67	214,193.00	0.00	214,193.00	-40.8%
TOTAL, FEDERAL REVENUE			189,838.29	8,340,715.02	8,530,553.31	214,193.00	7,080,202.00	7,294,395.00	-14.5%
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	685,856.00	0.00	685,856.00	685,856.00	0.00	685,856.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,037,865.09	974,268.37	3,012,133.46	1,914,775.00	822,050.00	2,736,825.00	-9.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		93,391.41	93,391.41		0.00	0.00	-100.0%
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		2,701,854.32	2,701,854.32		1,510,966.00	1,510,966.00	-44.1%
Arts and Music in Schools (Prop 28)	6770	8590		1,757,206.00	1,757,206.00		1,757,067.00	1,757,067.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,127,681.00	17,526,389.97	19,654,070.97	2,262,919.00	8,797,920.00	11,060,839.00	-43.7%
TOTAL, OTHER STATE REVENUE			4,851,402.09	23,053,110.07	27,904,512.16	4,863,550.00	12,888,003.00	17,751,553.00	-36.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	433,101.15	0.00	433,101.15	165,000.00	0.00	165,000.00	-61.9%
Interest		8660	2,983,153.47	0.00	2,983,153.47	2,000,000.00	0.00	2,000,000.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,006,629.64	0.00	1,006,629.64	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,559,672.32	1,101,087.69	3,660,760.01	2,683,217.00	3,111,974.00	5,795,191.00	58.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	120,419.00	0.00	120,419.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,410,224.00	8,410,224.00		8,453,887.00	8,453,887.00	0.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,102,975.58	9,511,311.69	16,614,287.27	4,848,217.00	11,565,861.00	16,414,078.00	-1.2%
TOTAL, REVENUES			167,033,801.96	40,905,136.78	207,938,938.74	168,239,741.00	31,534,066.00	199,773,807.00	-3.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,432,230.17	13,896,960.86	59,329,191.03	47,788,968.00	13,407,365.00	61,196,333.00	3.1%
Certificated Pupil Support Salaries		1200	5,072,005.17	2,643,237.19	7,715,242.36	5,375,111.00	2,471,929.00	7,847,040.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,481,910.69	827,616.11	7,309,526.80	7,313,087.00	910,769.00	8,223,856.00	12.5%
Other Certificated Salaries		1900	975,275.54	308,924.44	1,284,199.98	1,074,153.00	640,524.00	1,714,677.00	33.5%
TOTAL, CERTIFICATED SALARIES			57,961,421.57	17,676,738.60	75,638,160.17	61,551,319.00	17,430,587.00	78,981,906.00	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	512,029.03	6,383,635.87	6,895,664.90	569,460.00	6,808,556.00	7,378,016.00	7.0%
Classified Support Salaries		2200	4,114,391.59	1,572,483.86	5,686,875.45	4,434,321.00	1,722,502.00	6,156,823.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	2,623,456.59	270,705.53	2,894,162.12	2,449,932.00	264,558.00	2,714,490.00	-6.2%
Clerical, Technical and Office Salaries		2400	10,341,059.29	806,821.99	11,147,881.28	10,788,331.00	1,087,782.00	11,876,113.00	6.5%
Other Classified Salaries		2900	5,284,882.38	1,898,959.66	7,183,842.04	5,330,713.00	2,305,927.00	7,636,640.00	6.3%
TOTAL, CLASSIFIED SALARIES			22,875,818.88	10,932,606.91	33,808,425.79	23,572,757.00	12,189,325.00	35,762,082.00	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,732,440.96	10,180,901.05	20,913,342.01	11,475,640.00	10,147,450.00	21,623,090.00	3.4%
PERS		3201-3202	5,708,375.75	3,102,704.02	8,811,079.77	6,315,560.00	3,527,588.00	9,843,148.00	11.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,580,214.03	1,168,437.45	3,748,651.48	2,782,735.00	1,269,688.00	4,052,423.00	8.1%
Unemployment Insurance		3401-3402	9,278,681.25	3,309,236.74	12,587,917.99	10,238,467.00	3,592,723.00	13,831,190.00	9.9%
Workers' Compensation		3501-3502	50,681.15	14,063.65	64,744.80	42,699.00	14,904.00	57,603.00	-11.0%
OPEB, Allocated		3601-3602	2,027,653.99	730,105.50	2,757,759.49	2,562,089.00	894,139.00	3,456,228.00	25.3%
OPEB, Active Employees		3701-3702	58,374.45	33.30	58,407.75	27,263.00	36.00	27,299.00	-53.3%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	1,237,581.42	182,723.66	1,420,305.08	807,196.00	184,385.00	991,581.00	-30.2%
TOTAL, EMPLOYEE BENEFITS			31,674,003.00	18,688,205.37	50,362,208.37	34,251,649.00	19,630,913.00	53,882,562.00	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,912,651.56	1,912,651.56	936,401.00	938,026.00	1,874,427.00	-2.0%
Books and Other Reference Materials		4200	3,865.14	39,358.17	43,223.31	23,795.00	200.00	23,995.00	-44.5%
Materials and Supplies		4300	2,647,323.03	2,299,560.69	4,946,883.72	3,374,444.00	3,178,882.00	6,553,326.00	32.5%
Noncapitalized Equipment		4400	441,220.73	755,813.07	1,197,033.80	501,578.00	110,757.00	612,335.00	-48.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,092,408.90	5,007,383.49	8,099,792.39	4,836,218.00	4,227,865.00	9,064,083.00	11.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,961,666.40	4,966,952.71	11,928,619.11	6,789,874.00	5,619,523.00	12,409,397.00	4.0%
Travel and Conferences		5200	490,818.47	329,451.02	820,269.49	649,633.00	302,047.00	951,680.00	16.0%
Dues and Memberships		5300	72,726.03	5,027.31	77,753.34	85,369.00	0.00	85,369.00	9.8%
Insurance		5400 - 5450	1,899,349.23	41,925.00	1,941,274.23	2,327,326.00	45,000.00	2,372,326.00	22.2%
Operations and Housekeeping Services		5500	4,793,353.30	13,636.40	4,806,989.70	5,202,190.00	30,100.00	5,232,290.00	8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	540,129.67	1,756,625.40	2,296,755.07	652,996.00	852,764.00	1,505,760.00	-34.4%
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	(1,972,067.85)	0.00	(1,972,067.85)	(2,095,434.00)	0.00	(2,095,434.00)	6.3%
Professional/Consulting Services and Operating Expenditures		5800	6,340,415.34	3,084,407.89	9,424,823.23	7,187,682.00	3,221,338.00	10,409,020.00	10.4%
Communications		5900	234,307.24	19,662.77	253,970.01	276,157.00	24,966.00	301,123.00	18.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,360,697.83	10,217,688.50	29,578,386.33	21,075,793.00	10,095,738.00	31,171,531.00	5.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	47,835.00	47,835.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,695.10	2,886,281.47	2,904,976.57	150,000.00	565,000.00	715,000.00	-75.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	1,587,736.15	725,619.96	2,313,356.11	316,034.00	643,477.00	959,511.00	-58.5%
Equipment Replacement		6500	0.00	102,608.95	102,608.95	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,606,431.25	3,762,345.38	5,368,776.63	466,034.00	1,208,477.00	1,674,511.00	-68.8%
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	11,292.00	11,292.00	0.00	21,595.00	21,595.00	91.2%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	308,689.93	593,031.00	901,720.93	300,000.00	593,031.00	893,031.00	-1.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			308,689.93	604,323.00	913,012.93	300,000.00	614,626.00	914,626.00	0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(2,602,362.16)	2,602,362.16	0.00	(3,359,780.00)	3,359,780.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,137,601.19)	0.00	(1,137,601.19)	(1,489,953.00)	0.00	(1,489,953.00)	31.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,739,963.35)	2,602,362.16	(1,137,601.19)	(4,849,733.00)	3,359,780.00	(1,489,953.00)	31.0%
TOTAL, EXPENDITURES			133,139,508.01	69,491,653.41	202,631,161.42	141,204,037.00	68,757,311.00	209,961,348.00	3.6%
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	188.76	0.00	188.76	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			188.76	0.00	188.76	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	211,942.26	0.00	211,942.26	143,781.00	0.00	143,781.00	-32.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			211,942.26	0.00	211,942.26	143,781.00	0.00	143,781.00	-32.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,541,218.33)	25,541,218.33	0.00	(29,793,194.00)	29,793,194.00	0.00	0.0%
Contributions from Restricted Revenues		8990	.10	(.10)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(25,541,218.23)	25,541,218.23	0.00	(29,793,194.00)	29,793,194.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(25,752,971.73)	25,541,218.23	(211,753.50)	(29,936,975.00)	29,793,194.00	(143,781.00)	-32.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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	154,889,586.00	0.00	154,889,586.00	158,313,781.00	0.00	158,313,781.00	2.2%
2) Federal Revenue		8100-8299	189,838.29	8,340,715.02	8,530,553.31	214,193.00	7,080,202.00	7,294,395.00	-14.5%
3) Other State Revenue		8300-8599	4,851,402.09	23,053,110.07	27,904,512.16	4,863,550.00	12,888,003.00	17,751,553.00	-36.4%
4) Other Local Revenue		8600-8799	7,102,975.58	9,511,311.69	16,614,287.27	4,848,217.00	11,565,861.00	16,414,078.00	-1.2%
5) TOTAL, REVENUES			167,033,801.96	40,905,136.78	207,938,938.74	168,239,741.00	31,534,066.00	199,773,807.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		68,914,000.47	45,133,242.92	114,047,243.39	73,863,994.00	45,119,250.00	118,983,244.00	4.3%
2) Instruction - Related Services	2000-2999		15,577,083.39	4,302,039.47	19,879,122.86	17,126,039.00	5,286,697.00	22,412,736.00	12.7%
3) Pupil Services	3000-3999		17,031,840.99	6,903,087.32	23,934,928.31	16,352,167.00	7,746,747.00	24,098,914.00	0.7%
4) Ancillary Services	4000-4999		4,242,002.30	320,956.78	4,562,959.08	4,372,561.00	137,188.00	4,509,749.00	-1.2%
5) Community Services	5000-5999		9,767.10	72,709.15	82,476.25	600.00	10,000.00	10,600.00	-87.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,731,847.83	2,889,465.47	12,621,313.30	10,002,575.00	3,716,754.00	13,719,329.00	8.7%
8) Plant Services	8000-8999		17,324,276.00	9,265,829.30	26,590,105.30	19,186,101.00	6,126,049.00	25,312,150.00	-4.8%
9) Other Outgo	9000-9999	Except 7600-7699	308,689.93	604,323.00	913,012.93	300,000.00	614,626.00	914,626.00	0.2%
10) TOTAL, EXPENDITURES			133,139,508.01	69,491,653.41	202,631,161.42	141,204,037.00	68,757,311.00	209,961,348.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			33,894,293.95	(28,586,516.63)	5,307,777.32	27,035,704.00	(37,223,245.00)	(10,187,541.00)	-291.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	188.76	0.00	188.76	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	211,942.26	0.00	211,942.26	143,781.00	0.00	143,781.00	-32.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,541,218.23)	25,541,218.23	0.00	(29,793,194.00)	29,793,194.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,752,971.73)	25,541,218.23	(211,753.50)	(29,936,975.00)	29,793,194.00	(143,781.00)	-32.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,141,322.22	(3,045,298.40)	5,096,023.82	(2,901,271.00)	(7,430,051.00)	(10,331,322.00)	-302.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,639,620.00	25,385,045.89	63,024,665.89	45,780,942.22	22,339,747.49	68,120,689.71	8.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,639,620.00	25,385,045.89	63,024,665.89	45,780,942.22	22,339,747.49	68,120,689.71	8.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,639,620.00	25,385,045.89	63,024,665.89	45,780,942.22	22,339,747.49	68,120,689.71	8.1%
2) Ending Balance, June 30 (E + F1e)			45,780,942.22	22,339,747.49	68,120,689.71	42,879,671.22	14,909,696.49	57,789,367.71	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,339,747.49	22,339,747.49	0.00	14,909,696.49	14,909,696.49	-33.3%
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	33,585,356.22	0.00	33,585,356.22	23,419,834.00	0.00	23,419,834.00	-30.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,170,586.00	0.00	12,170,586.00	12,606,308.00	0.00	12,606,308.00	3.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	6,828,529.22	0.00	6,828,529.22	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	411,658.83	8,680.83
6300	Lottery: Instructional Materials	211,728.05	95,752.05
6332	CA Community Schools Partnership Act - Implementation Grant	6,098,543.94	4,563,266.94
6383	Golden State Pathways Program	1,008,993.20	678,659.20
6500	Special Education	804,721.77	779,892.77
6546	Mental Health-Related Services	385,988.06	385,988.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,119,090.48	105,887.48
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,575,048.62	1,488,254.62
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	18,591.89	18,591.89
7399	LCFF Equity Multiplier	1,053,172.78	518,060.78
7412	A-G Access/Success Grant	88,545.04	88,545.04
7435	Learning Recovery Emergency Block Grant	3,966,836.35	2,705,090.35
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	730,769.59	696,993.59
9010	Other Restricted Local	4,866,058.89	2,776,032.89
Total, Restricted Balance		22,339,747.49	14,909,696.49

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	3,244,118.41	0.00	-100.0%
5) TOTAL, REVENUES			3,244,118.41	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	788,515.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,255,941.42	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,044,457.18	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,661.23	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)			199,661.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,255,262.50	1,454,923.73	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,262.50	1,454,923.73	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,262.50	1,454,923.73	15.9%
2) Ending Balance, June 30 (E + F1e)			1,454,923.73	1,454,923.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	73,356.34	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,377,155.41		
c) in Revolving Cash Account		9130	700.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	4,976.86		
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	73,356.34		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,456,188.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,264.88		
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			1,264.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,454,923.73		
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	3,244,118.41	0.00	-100.0%
TOTAL, REVENUES			3,244,118.41	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	788,515.76	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			788,515.76	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,255,941.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,255,941.42	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,044,457.18	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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	3,244,118.41	0.00	-100.0%
5) TOTAL, REVENUES			3,244,118.41	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		3,044,457.18	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			3,044,457.18	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,661.23	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)			199,661.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,255,262.50	1,454,923.73	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,262.50	1,454,923.73	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,262.50	1,454,923.73	15.9%
2) Ending Balance, June 30 (E + F1e)			1,454,923.73	1,454,923.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	73,356.34	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,380,867.39	1,454,923.73	5.4%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,331,249.00	16,151,767.00	5.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,575,620.08	1,542,428.00	-2.1%
4) Other Local Revenue		8600-8799	629,818.03	618,592.00	-1.8%
5) TOTAL, REVENUES			17,536,687.11	18,312,787.00	4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,590,493.81	6,508,361.00	-1.2%
2) Classified Salaries		2000-2999	1,793,467.73	1,777,941.00	-0.9%
3) Employee Benefits		3000-3999	3,517,162.81	3,600,886.00	2.4%
4) Books and Supplies		4000-4999	637,086.90	1,601,029.00	151.3%
5) Services and Other Operating Expenditures		5000-5999	4,715,573.01	5,117,389.00	8.5%
6) Capital Outlay		6000-6999	122,405.76	40,000.00	-67.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	159,817.44	153,866.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	913,563.19	1,238,108.00	35.5%
9) TOTAL, EXPENDITURES			18,449,570.65	20,037,580.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(912,883.54)	(1,724,793.00)	88.9%
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	24,454.57	30,000.00	22.7%
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			24,454.57	30,000.00	22.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(888,428.97)	(1,694,793.00)	90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,320,278.18	8,431,849.21	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,320,278.18	8,431,849.21	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,320,278.18	8,431,849.21	-9.5%
2) Ending Balance, June 30 (E + F1e)			8,431,849.21	6,737,056.21	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,578,989.62	810,194.62	-48.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,852,859.59	5,440,936.00	-20.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	485,925.59	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,163,148.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,907.87		
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	1,221,996.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	763,459.27		
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			13,176,512.12		
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	2,798,913.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,945,749.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,744,662.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,431,849.21		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	7,936,294.00	10,133,988.00	27.7%
Education Protection Account State Aid - Current Year		8012	3,595,567.00	2,151,451.00	-40.2%
State Aid - Prior Years		8019	(246,590.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,045,978.00	3,866,328.00	-4.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,331,249.00	16,151,767.00	5.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

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	38,764.00	38,764.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	314,369.24	278,460.00	-11.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	284,153.00	284,153.00	0.0%
After School Education and Safety (ASES)	6010	8590	203,514.84	170,721.00	-16.1%
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	179,577.00	181,072.00	0.8%
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	555,242.00	589,258.00	6.1%
TOTAL, OTHER STATE REVENUE			1,575,620.08	1,542,428.00	-2.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	480,273.81	426,125.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	147,769.40	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,774.82	192,467.00	10,744.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			629,818.03	618,592.00	-1.8%
TOTAL, REVENUES			17,536,687.11	18,312,787.00	4.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,374,087.50	5,689,471.00	5.9%
Certificated Pupil Support Salaries		1200	376,912.11	266,986.00	-29.2%
Certificated Supervisors' and Administrators' Salaries		1300	648,121.18	516,022.00	-20.4%
Other Certificated Salaries		1900	191,373.02	35,882.00	-81.3%
TOTAL, CERTIFICATED SALARIES			6,590,493.81	6,508,361.00	-1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	102,316.51	129,958.00	27.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	384,223.48	367,464.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	620,218.07	618,169.00	-0.3%
Other Classified Salaries		2900	686,709.67	662,350.00	-3.5%
TOTAL, CLASSIFIED SALARIES			1,793,467.73	1,777,941.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,736,982.94	1,808,138.00	4.1%
PERS		3201-3202	460,907.46	449,058.00	-2.6%
OASDI/Medicare/Alternative		3301-3302	246,160.03	239,459.00	-2.7%
Health and Welfare Benefits		3401-3402	805,055.82	808,562.00	0.4%
Unemployment Insurance		3501-3502	4,174.28	4,163.00	-0.3%
Workers' Compensation		3601-3602	210,560.59	249,839.00	18.7%
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	53,321.89	41,667.00	-21.9%
TOTAL, EMPLOYEE BENEFITS			3,517,162.81	3,600,886.00	2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	54,550.96	75,000.00	37.5%
Books and Other Reference Materials		4200	3,664.21	35,000.00	855.2%
Materials and Supplies		4300	468,771.17	1,422,449.00	203.4%
Noncapitalized Equipment		4400	110,100.56	68,580.00	-37.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			637,086.90	1,601,029.00	151.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	936,948.46	985,215.00	5.2%
Travel and Conferences		5200	90,426.96	255,353.00	182.4%
Dues and Memberships		5300	4,578.22	6,900.00	50.7%
Insurance		5400-5450	163,675.00	161,000.00	-1.6%
Operations and Housekeeping Services		5500	470,987.96	521,140.00	10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,722.33	59,500.00	-21.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,972,067.85	2,095,434.00	6.3%
Professional/Consulting Services and Operating Expenditures		5800	982,367.20	1,013,097.00	3.1%
Communications		5900	18,799.03	19,750.00	5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,715,573.01	5,117,389.00	8.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,617.12	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	93,788.64	40,000.00	-57.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,405.76	40,000.00	-67.3%
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	31,037.65	23,847.00	-23.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	128,779.79	130,019.00	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,817.44	153,866.00	-3.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	913,563.19	1,238,108.00	35.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			913,563.19	1,238,108.00	35.5%
TOTAL, EXPENDITURES			18,449,570.65	20,037,580.00	8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	24,454.57	30,000.00	22.7%
(c) TOTAL, SOURCES			24,454.57	30,000.00	22.7%
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)			24,454.57	30,000.00	22.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	15,331,249.00	16,151,767.00	5.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,575,620.08	1,542,428.00	-2.1%
4) Other Local Revenue		8600-8799	629,818.03	618,592.00	-1.8%
5) TOTAL, REVENUES			17,536,687.11	18,312,787.00	4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,296,958.46	10,742,481.00	15.5%
2) Instruction - Related Services	2000-2999		4,362,148.03	4,189,504.00	-4.0%
3) Pupil Services	3000-3999		1,279,011.26	1,189,353.00	-7.0%
4) Ancillary Services	4000-4999		512,222.74	575,652.00	12.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,263,638.10	1,657,357.00	31.2%
8) Plant Services	8000-8999		1,575,774.62	1,529,367.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	159,817.44	153,866.00	-3.7%
10) TOTAL, EXPENDITURES			18,449,570.65	20,037,580.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(912,883.54)	(1,724,793.00)	88.9%
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	24,454.57	30,000.00	22.7%
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			24,454.57	30,000.00	22.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(888,428.97)	(1,694,793.00)	90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,320,278.18	8,431,849.21	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,320,278.18	8,431,849.21	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,320,278.18	8,431,849.21	-9.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			8,431,849.21	6,737,056.21	-20.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,578,989.62	810,194.62	-48.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,852,859.59	5,440,936.00	-20.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	485,925.59	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6300	Lottery : Instructional Materials	377,177.08	385,817.08
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	310,830.43	9,204.43
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	15,325.09	33,794.09
7435	Learning Recovery Emergency Block Grant	863,227.22	381,289.22
7810	Other Restricted State	12,429.80	89.80
Total, Restricted Balance		1,578,989.62	810,194.62

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	269,419.00	268,758.00	-0.2%
4) Other Local Revenue		8600-8799	565.20	0.00	-100.0%
5) TOTAL, REVENUES			269,984.20	268,758.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	273,850.83	197,786.00	-27.8%
2) Classified Salaries		2000-2999	92,599.72	79,699.00	-13.9%
3) Employee Benefits		3000-3999	139,782.88	121,576.00	-13.0%
4) Books and Supplies		4000-4999	4,480.12	350.00	-92.2%
5) Services and Other Operating Expenditures		5000-5999	2,455.31	1,199.00	-51.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,349.00	11,929.00	-16.9%
9) TOTAL, EXPENDITURES			527,517.86	412,539.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,533.66)	(143,781.00)	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	211,942.26	143,781.00	-32.2%
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			211,942.26	143,781.00	-32.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,591.40)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,066.40	2,475.00	-94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,066.40	2,475.00	-94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,066.40	2,475.00	-94.9%
2) Ending Balance, June 30 (E + F1e)			2,475.00	2,475.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,475.00	2,475.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	92,989.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	232.47		
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	51,391.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,942.26		
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			162,556.12		
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	1,319.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	158,762.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			160,081.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,475.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	255,440.00	250,528.00	-1.9%
All Other State Revenue	All Other	8590	13,979.00	18,230.00	30.4%
TOTAL, OTHER STATE REVENUE			269,419.00	268,758.00	-0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	565.20	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			565.20	0.00	-100.0%
TOTAL, REVENUES			269,984.20	268,758.00	-0.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	58,278.90	80,000.00	37.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	215,571.93	117,786.00	-45.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			273,850.83	197,786.00	-27.8%
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	70,524.00	68,276.00	-3.2%
Other Classified Salaries		2900	22,075.72	11,423.00	-48.3%
TOTAL, CLASSIFIED SALARIES			92,599.72	79,699.00	-13.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	61,593.77	55,938.00	-9.2%
PERS		3201-3202	20,405.08	18,708.00	-8.3%
OASDI/Medicare/Alternative		3301-3302	10,717.89	8,965.00	-16.4%
Health and Welfare Benefits		3401-3402	37,752.04	29,501.00	-21.9%
Unemployment Insurance		3501-3502	176.09	139.00	-21.1%
Workers' Compensation		3601-3602	9,138.01	8,325.00	-8.9%
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			139,782.88	121,576.00	-13.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,963.01	0.00	-100.0%
Materials and Supplies		4300	2,517.11	350.00	-86.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,480.12	350.00	-92.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	491.10	1,199.00	144.1%
Dues and Memberships		5300	1,230.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	693.22	0.00	-100.0%
Communications		5900	40.99	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,455.31	1,199.00	-51.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,349.00	11,929.00	-16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,349.00	11,929.00	-16.9%
TOTAL, EXPENDITURES			527,517.86	412,539.00	-21.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	211,942.26	143,781.00	-32.2%
(a) TOTAL, INTERFUND TRANSFERS IN			211,942.26	143,781.00	-32.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			211,942.26	143,781.00	-32.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	269,419.00	268,758.00	-0.2%
4) Other Local Revenue		8600-8799	565.20	0.00	-100.0%
5) TOTAL, REVENUES			269,984.20	268,758.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		75,069.49	107,816.00	43.6%
2) Instruction - Related Services	2000-2999		412,544.65	280,148.00	-32.1%
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		14,349.00	11,929.00	-16.9%
8) Plant Services	8000-8999		25,554.72	12,646.00	-50.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			527,517.86	412,539.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(257,533.66)	(143,781.00)	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	211,942.26	143,781.00	-32.2%
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			211,942.26	143,781.00	-32.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,591.40)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,066.40	2,475.00	-94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,066.40	2,475.00	-94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,066.40	2,475.00	-94.9%
2) Ending Balance, June 30 (E + F1e)			2,475.00	2,475.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,475.00	2,475.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	5,357,184.23	4,834,299.00	-9.8%
3) Other State Revenue		8300-8599	3,286,749.89	3,387,828.00	3.1%
4) Other Local Revenue		8600-8799	676,340.02	277,100.00	-59.0%
5) TOTAL, REVENUES			9,320,274.14	8,499,227.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,260,373.13	2,411,863.00	6.7%
3) Employee Benefits		3000-3999	918,914.91	1,014,290.00	10.4%
4) Books and Supplies		4000-4999	3,901,652.41	4,325,180.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	36,718.77	38,097.00	3.8%
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	209,689.00	239,916.00	14.4%
9) TOTAL, EXPENDITURES			7,327,348.22	8,029,346.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,992,925.92	469,881.00	-76.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,992,925.92	469,881.00	-76.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,100,811.78	10,093,737.70	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,100,811.78	10,093,737.70	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,100,811.78	10,093,737.70	24.6%
2) Ending Balance, June 30 (E + F1e)			10,093,737.70	10,563,618.70	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,770.00	0.00	-100.0%
Stores		9712	18,276.07	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	10,051,715.60	10,543,642.67	4.9%
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	19,976.03	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,976.03	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,990,413.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,976.03		
b) in Banks		9120	53,784.89		
c) in Revolving Cash Account		9130	3,770.00		
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	96.88		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,060,227.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	21,943.50		
6) Stores		9320	18,276.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,168,488.19		
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	27,964.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	33,547.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	13,238.55		
6) TOTAL, LIABILITIES			74,750.49		
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)			10,093,737.70		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,357,184.23	4,834,299.00	-9.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,357,184.23	4,834,299.00	-9.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,286,749.89	3,387,828.00	3.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,286,749.89	3,387,828.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	261,494.87	277,100.00	6.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	317,832.35	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	97,012.80	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			676,340.02	277,100.00	-59.0%
TOTAL, REVENUES			9,320,274.14	8,499,227.00	-8.8%
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	1,788,223.55	1,940,225.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	312,268.44	312,269.00	0.0%
Clerical, Technical and Office Salaries		2400	159,881.14	159,369.00	-0.3%
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			2,260,373.13	2,411,863.00	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	501,300.07	565,874.00	12.9%
OASDI/Medicare/Alternative		3301-3302	172,200.12	186,174.00	8.1%
Health and Welfare Benefits		3401-3402	161,098.10	161,371.00	0.2%
Unemployment Insurance		3501-3502	1,130.01	1,220.00	8.0%
Workers' Compensation		3601-3602	57,436.61	73,151.00	27.4%
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	25,750.00	26,500.00	2.9%
TOTAL, EMPLOYEE BENEFITS			918,914.91	1,014,290.00	10.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	289,946.76	301,700.00	4.1%
Noncapitalized Equipment		4400	24,175.50	0.00	-100.0%
Food		4700	3,587,530.15	4,023,480.00	12.2%
TOTAL, BOOKS AND SUPPLIES			3,901,652.41	4,325,180.00	10.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,178.59	700.00	-40.6%
Dues and Memberships		5300	2,041.76	2,000.00	-2.0%
Insurance		5400-5450	1,118.00	1,500.00	34.2%
Operations and Housekeeping Services		5500	12,011.30	12,047.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,133.00	6,500.00	6.0%
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	14,222.54	15,300.00	7.6%
Communications		5900	13.58	50.00	268.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,718.77	38,097.00	3.8%
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	209,689.00	239,916.00	14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			209,689.00	239,916.00	14.4%
TOTAL, EXPENDITURES			7,327,348.22	8,029,346.00	9.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,357,184.23	4,834,299.00	-9.8%
3) Other State Revenue		8300-8599	3,286,749.89	3,387,828.00	3.1%
4) Other Local Revenue		8600-8799	676,340.02	277,100.00	-59.0%
5) TOTAL, REVENUES			9,320,274.14	8,499,227.00	-8.8%
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		7,105,647.92	7,777,383.00	9.5%
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		209,689.00	239,916.00	14.4%
8) Plant Services	8000-8999		12,011.30	12,047.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,327,348.22	8,029,346.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,992,925.92	469,881.00	-76.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,992,925.92	469,881.00	-76.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,100,811.78	10,093,737.70	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,100,811.78	10,093,737.70	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,100,811.78	10,093,737.70	24.6%
2) Ending Balance, June 30 (E + F1e)			10,093,737.70	10,563,618.70	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,770.00	0.00	-100.0%
Stores		9712	18,276.07	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	10,051,715.60	10,543,642.67	4.9%
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	19,976.03	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,976.03	New

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	188.76	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			(188.76)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(188.76)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188.76	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188.76	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188.76	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	189.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(189.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	196.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.49		
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	2.00		
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			199.07		
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	199.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			199.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	188.76	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			188.76	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			(188.76)	0.00	-100.0%

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	1,883,447.81	750,000.00	-60.2%
5) TOTAL, REVENUES			1,883,447.81	750,000.00	-60.2%
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	164,277.56	499,926.00	204.3%
5) Services and Other Operating Expenditures		5000-5999	681,386.59	521,661.00	-23.4%
6) Capital Outlay		6000-6999	18,863,060.25	16,732,119.00	-11.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,708,724.40	17,753,706.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,825,276.59)	(17,003,706.00)	-4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,825,276.59)	(17,003,706.00)	-4.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,184,367.58	19,359,090.99	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,184,367.58	19,359,090.99	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,184,367.58	19,359,090.99	-47.9%
2) Ending Balance, June 30 (E + F1e)			19,359,090.99	2,355,384.99	-87.8%
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	19,303,420.52	2,299,714.52	-88.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,670.47	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	55,670.47	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,268,188.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	55,670.47		
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	240,095.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,563,954.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,204,863.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,204,863.97		
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)			19,359,090.99		
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	1,356,713.82	750,000.00	-44.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	526,733.99	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			1,883,447.81	750,000.00	-60.2%
TOTAL, REVENUES			1,883,447.81	750,000.00	-60.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,134.68	379,287.00	1,118.2%
Noncapitalized Equipment		4400	133,142.88	120,639.00	-9.4%
TOTAL, BOOKS AND SUPPLIES			164,277.56	499,926.00	204.3%
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	681,386.59	521,661.00	-23.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			681,386.59	521,661.00	-23.4%
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	18,806,900.21	16,624,627.00	-11.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	56,160.04	107,492.00	91.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,863,060.25	16,732,119.00	-11.3%
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			19,708,724.40	17,753,706.00	-9.9%
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	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	4,414,569.33	3,175,000.00	-28.1%
5) TOTAL, REVENUES			4,414,569.33	3,175,000.00	-28.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	373,158.73	375,124.00	0.5%
3) Employee Benefits		3000-3999	181,434.47	182,002.00	0.3%
4) Books and Supplies		4000-4999	297,203.23	600,000.00	101.9%
5) Services and Other Operating Expenditures		5000-5999	246,103.54	0.00	-100.0%
6) Capital Outlay		6000-6999	6,516,258.70	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			7,614,158.67	1,157,126.00	-84.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,199,589.34)	2,017,874.00	-163.1%
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	3,341,438.65	600,000.00	-82.0%
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			3,341,438.65	600,000.00	-82.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,849.31	2,617,874.00	1,745.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,324,554.47	8,466,403.78	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,324,554.47	8,466,403.78	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,324,554.47	8,466,403.78	1.7%
2) Ending Balance, June 30 (E + F1e)			8,466,403.78	11,084,277.78	30.9%
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					
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	14,569.62	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	14,569.62	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,827,849.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,569.62		
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	232,608.70		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,814,944.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,889,972.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,423,568.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,423,568.58		
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)			8,466,403.78		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	264,917.63	175,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	101,244.09	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	3,953,275.94	3,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	95,131.67	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				4,414,569.33	3,175,000.00
TOTAL, REVENUES				4,414,569.33	3,175,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	205,092.77	202,483.00	-1.3%
Clerical, Technical and Office Salaries		2400	168,065.96	172,641.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			373,158.73	375,124.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	97,397.74	102,587.00	5.3%
OASDI/Medicare/Alternative		3301-3302	26,418.04	27,214.00	3.0%
Health and Welfare Benefits		3401-3402	46,026.22	38,700.00	-15.9%
Unemployment Insurance		3501-3502	179.70	188.00	4.6%
Workers' Compensation		3601-3602	9,412.77	11,313.00	20.2%
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	2,000.00	2,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,434.47	182,002.00	0.3%
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	167,511.39	600,000.00	258.2%
Noncapitalized Equipment		4400	129,691.84	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			297,203.23	600,000.00	101.9%
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	2,236.00	0.00	-100.0%
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	243,727.88	0.00	-100.0%
Communications		5900	139.66	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			246,103.54	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	200,644.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,291,749.38	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	23,864.67	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			6,516,258.70	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			7,614,158.67	1,157,126.00	-84.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	3,341,438.65	600,000.00	-82.0%
(c) TOTAL, SOURCES			3,341,438.65	600,000.00	-82.0%
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)			3,341,438.65	600,000.00	-82.0%

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	2.24	0.00	-100.0%
5) TOTAL, REVENUES			2.24	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	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)			2.24	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2.24	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2.24)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2.24)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2.24)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	.02		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8.28		
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	8.28		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8.28		
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)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2.24	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.24	0.00	-100.0%
TOTAL, REVENUES			2.24	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	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	2,253,303.52	1,535,000.00	-31.9%
5) TOTAL, REVENUES			2,253,303.52	1,535,000.00	-31.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	427,653.15	400,000.00	-6.5%
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			427,653.15	400,000.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,825,650.37	1,135,000.00	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,825,650.37	1,135,000.00	-37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	811,477.34	2,637,127.71	225.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			811,477.34	2,637,127.71	225.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			811,477.34	2,637,127.71	225.0%
2) Ending Balance, June 30 (E + F1e)			2,637,127.71	3,772,127.71	43.0%
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	2,613,307.65	3,748,307.65	43.4%
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	23,820.06	4,645.00	-80.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,175.06	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,613,396.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,533.49		
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	17,197.45		
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			2,637,127.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			2,637,127.71		
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	2,191,555.20	1,500,000.00	-31.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,572.89	35,000.00	-17.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	19,175.43	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,253,303.52	1,535,000.00	-31.9%
TOTAL, REVENUES			2,253,303.52	1,535,000.00	-31.9%
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	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	400,000.00	New
Buildings and Improvements of Buildings		6200	427,653.15	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			427,653.15	400,000.00	-6.5%
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			427,653.15	400,000.00	-6.5%
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					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

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	121,587.77	0.00	-100.0%
4) Other Local Revenue		8600-8799	24,785,843.69	0.00	-100.0%
5) TOTAL, REVENUES			24,907,431.46	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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,239,720.96	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,239,720.96	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,667,710.50	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)			4,667,710.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,140,691.63	50,808,402.13	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,140,691.63	50,808,402.13	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,140,691.63	50,808,402.13	10.1%
2) Ending Balance, June 30 (E + F1e)			50,808,402.13	50,808,402.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,808,402.13	50,808,402.13	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,681,697.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	126,704.24		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			50,808,402.13		
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)			50,808,402.13		
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	121,587.77	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			121,587.77	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,822,410.44	0.00	-100.0%
Unsecured Roll		8612	421,418.24	0.00	-100.0%
Prior Years' Taxes		8613	728,271.96	0.00	-100.0%
Supplemental Taxes		8614	1,394,854.68	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,776,160.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	642,727.51	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			24,785,843.69	0.00	-100.0%
TOTAL, REVENUES			24,907,431.46	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,774,869.60	0.00	-100.0%
Bond Interest and Other Service Charges		7434	12,464,851.36	0.00	-100.0%
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)			20,239,720.96	0.00	-100.0%
TOTAL, EXPENDITURES			20,239,720.96	0.00	-100.0%
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	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	1,987,904.17	2,334,521.00	17.4%
5) TOTAL, REVENUES			1,987,904.17	2,334,521.00	17.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,964,791.21	2,336,050.00	18.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,964,791.21	2,336,050.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,112.96	(1,529.00)	-106.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,112.96	(1,529.00)	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,364.60	27,477.56	529.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,364.60	27,477.56	529.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,364.60	27,477.56	529.6%
2) Ending Balance, June 30 (E + F1e)			27,477.56	25,948.56	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,409.59	25,880.59	-5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	67.97	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	67.97	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,186.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	67.97		
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	223.16		
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			27,477.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			27,477.56		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	22,987.64	20,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	116.53	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,964,800.00	2,314,521.00	17.8%
TOTAL, OTHER LOCAL REVENUE			1,987,904.17	2,334,521.00	17.4%
TOTAL, REVENUES			1,987,904.17	2,334,521.00	17.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,689,794.93	2,006,050.00	18.7%
Other Debt Service - Principal		7439	274,996.28	330,000.00	20.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,964,791.21	2,336,050.00	18.9%
TOTAL, EXPENDITURES			1,964,791.21	2,336,050.00	18.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Supplemental Forms

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)	9,790.88	9,702.68	9,791.37	9,622.62	9,622.62	9,758.04
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,790.88	9,702.68	9,791.37	9,622.62	9,622.62	9,758.04
5. District Funded County Program ADA						
a. County Community Schools	28.68	28.68	28.68	44.03	44.03	44.03
b. Special Education-Special Day Class	20.88	20.88	20.88			
c. Special Education-NPS/LCI	.89	.89	.89			
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)	50.45	50.45	50.45	44.03	44.03	44.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,841.33	9,753.13	9,841.82	9,666.65	9,666.65	9,802.07
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	971.40	966.97	971.40	970.61	970.61	970.61
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)	971.40	966.97	971.40	970.61	970.61	970.61
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	971.40	966.97	971.40	970.61	970.61	970.61

	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	11,545,012.00		11,545,012.00			11,545,012.00
Work in Progress	115,764,260.00		115,764,260.00			115,764,260.00
Total capital assets not being depreciated	127,309,272.00	0.00	127,309,272.00	0.00	0.00	127,309,272.00
Capital assets being depreciated:						
Land Improvements	73,621,597.00		73,621,597.00			73,621,597.00
Buildings	572,805,737.00	(1.00)	572,805,736.00			572,805,736.00
Equipment	18,864,211.00		18,864,211.00	2,495,186.00		21,359,397.00
Total capital assets being depreciated	665,291,545.00	(1.00)	665,291,544.00	2,495,186.00	0.00	667,786,730.00
Accumulated Depreciation for:						
Land Improvements	(21,739,550.00)		(21,739,550.00)	(1,992,317.00)		(23,731,867.00)
Buildings	(130,493,007.00)	1,226,307.00	(129,266,700.00)	(12,683,345.00)		(141,950,045.00)
Equipment	(14,330,937.00)	(1.00)	(14,330,938.00)	(277,818.00)		(14,608,756.00)
Total accumulated depreciation	(166,563,494.00)	1,226,306.00	(165,337,188.00)	(14,953,480.00)	0.00	(180,290,668.00)
Total capital assets being depreciated, net excluding lease and subscription assets	498,728,051.00	1,226,305.00	499,954,356.00	(12,458,294.00)	0.00	487,496,062.00
Lease Assets	453,490.00		453,490.00			453,490.00
Accumulated amortization for lease assets	(91,858.00)	(137,875.00)	(229,733.00)	(62,293.00)		(292,026.00)
Total lease assets, net	361,632.00	(137,875.00)	223,757.00	(62,293.00)	0.00	161,464.00
Subscription Assets	1,334,488.00	574,033.00	1,908,521.00			1,908,521.00
Accumulated amortization for subscription assets	(447,022.00)	(603,902.00)	(1,050,924.00)			(1,050,924.00)
Total subscription assets, net	887,466.00	(29,869.00)	857,597.00	0.00	0.00	857,597.00
Governmental activity capital assets, net	627,286,421.00	1,058,561.00	628,344,982.00	(12,520,587.00)	0.00	615,824,395.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	ESSA - CSI	ESSER III	ESSER III - Learning Loss	IDEA - Local Assist	IDEA Local Assist Early Intervening	IDEA - Mental Health
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.425U	84.027	84.027	84.027A
RESOURCE CODE	3010	3182	3213	3214	3310	3312	3327
REVENUE OBJECT	8290	8290	8290	8290	8181	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	861,170.01	49,454.68	112,369.19	53,694.31	1,304,580.82	0.00	
2. a. Current Year Award	2,995,442.00				2,664,866.00		135,345.00
b. Transferability (ESSA)							
c. Other Adjustments							292,562.05
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,995,442.00	0.00	0.00	0.00	2,664,866.00	0.00	427,907.05
3. Required Matching Funds/Other					(8,046.82)	8,046.82	
4. Total Available Award (sum lines 1, 2d, & 3)	3,856,612.01	49,454.68	112,369.19	53,694.31	3,961,400.00	8,046.82	427,907.05
REVENUES							
5. Unearned Revenue Deferred from Prior Year		49,454.68	112,369.19	53,694.31	1,304,580.82		
6. Cash Received in Current Year	2,599,446.01	(16,311.00)					
7. Contributed Matching Funds					(8,046.82)	8,046.82	
8. Total Available (sum lines 5, 6, & 7)	2,599,446.01	33,143.68	112,369.19	53,694.31	1,296,534.00	8,046.82	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,456,374.86	33,143.68	112,369.19	53,694.31	3,961,400.00	8,046.82	427,907.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,456,374.86	33,143.68	112,369.19	53,694.31	3,961,400.00	8,046.82	427,907.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	143,071.15	0.00	0.00	0.00	(2,664,866.00)	0.00	(427,907.05)

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue	143,071.15						
b. Accounts Payable							
c. Accounts Receivable					2,664,866.00		427,907.05
14. Unused Grant Award Calculation (line 4 minus line 9)	1,400,237.15	16,311.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,456,374.86	33,143.68	112,369.19	53,694.31	3,969,446.82	0.00	427,907.05

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Perkins CTEI	ESSA Title II - Supporting Eff Instr	Title IV - 21st HS Assets	Title IV - SSEE	Title III - Immigrant Ed	Title III - EL	ARP - HCY
FEDERAL CATALOG NUMBER	84.048	84.367	84.287	84.287	84.365	84.365	84.425
RESOURCE CODE	3550	4035	4124	4127	4201	4203	5634
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over		70,958.51		(866.81)	15,630.00	60,877.28	5,714.77
2. a. Current Year Award	306,779.00	382,705.00	509,000.00	242,599.00	18,831.00	228,953.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	306,779.00	382,705.00	509,000.00	242,599.00	18,831.00	228,953.00	0.00
3. Required Matching Funds/Other				866.81			
4. Total Available Award							
(sum lines 1, 2d, & 3)	306,779.00	453,663.51	509,000.00	242,599.00	34,461.00	289,830.28	5,714.77
REVENUES							
5. Unearned Revenue Deferred from Prior Year		64,326.51		(866.81)	7,630.00		
6. Cash Received in Current Year	120,433.87	241,241.00	381,750.00	163,060.00		143,335.28	5,714.77
7. Contributed Matching Funds				866.81			
8. Total Available (sum lines 5, 6, & 7)	120,433.87	305,567.51	381,750.00	163,060.00	7,630.00	143,335.28	5,714.77
EXPENDITURES							
9. Donor-Authorized Expenditures	306,779.00	322,932.84	509,000.00	50,859.50	1,063.00	93,404.66	5,714.77
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	306,779.00	322,932.84	509,000.00	50,859.50	1,063.00	93,404.66	5,714.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(186,345.13)	(17,365.33)	(127,250.00)	112,200.50	6,567.00	49,930.62	0.00

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue				113,097.31	6,567.00	49,930.62	
b. Accounts Payable							
c. Accounts Receivable	186,345.13	17,365.33	127,250.00				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	130,730.67	0.00	191,739.50	33,398.00	196,425.62	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	306,779.00	322,932.84	509,000.00	49,095.88	1,063.00	93,404.66	5,714.77

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

Description	
FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carry over	2,533,582.76
2. a. Current Year Award	7,484,520.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	292,562.05
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	7,777,082.05
3. Required Matching Funds/Other	866.81
4. Total Available Award	
(sum lines 1, 2d, & 3)	10,311,531.62
REVENUES	
5. Unearned Revenue Deferred from Prior Year	1,591,188.70
6. Cash Received in Current Year	3,638,669.93
7. Contributed Matching Funds	866.81
8. Total Available (sum lines 5, 6, & 7)	5,230,725.44
EXPENDITURES	
9. Donor-Authorized Expenditures	8,342,689.68
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	8,342,689.68
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,111,964.24)
a. Unearned Revenue	312,666.08
b. Accounts Payable	0.00

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

Description	
c. Accounts Receivable	3,423,733.51
14. Unused Grant Award Calculation (line 4 minus line 9)	1,968,841.94
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,340,926.06

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES - PUHSD	CTEIG	CTEIG	CTEIG	Workability	Ag Incentive	STRS On Behalf
RESOURCE CODE	06-6010	6387	6387	6387	6520	7010	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		2022-23	2023-24	24-25			
AWARD							
1. Prior Year Carry over	93,391.41	672,592.27	1,602,425.00			6,278.62	
2. a. Current Year Award				1,510,966.00	66,770.00	44,102.07	7,085,060.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	1,510,966.00	66,770.00	44,102.07	7,085,060.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	93,391.41	672,592.27	1,602,425.00	1,510,966.00	66,770.00	50,380.69	7,085,060.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	93,391.41	528,349.27	1,602,425.00	426,837.05		50,380.69	
6. Cash Received in Current Year		144,243.00		1,510,966.00	33,385.00		7,085,060.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	93,391.41	672,592.27	1,602,425.00	1,937,803.05	33,385.00	50,380.69	7,085,060.00
EXPENDITURES							
9. Donor-Authorized Expenditures	93,391.41	672,592.27	1,602,425.00		66,770.00	43,725.97	7,085,060.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	93,391.41	672,592.27	1,602,425.00	0.00	66,770.00	43,725.97	7,085,060.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	1,937,803.05	(33,385.00)	6,654.72	0.00
a. Unearned Revenue				1,937,803.05		6,654.72	
b. Accounts Payable							
c. Accounts Receivable					33,385.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	1,510,966.00	0.00	6,654.72	0.00

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

Description	001	002	003	004	005	006	007
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	93,391.41	672,592.27	1,602,425.00	0.00	66,770.00	43,725.97	7,085,060.00

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

Description	008	009	010	
STATE PROGRAM NAME	ASES	STRS On-Behalf	STRS On-Behalf	TOTAL
RESOURCE CODE	09-6010	09-7690	11-7690	
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carry over				2,374,687.30
2. a. Current Year Award	203,482.84	555,242.00	13,979.00	9,479,601.91
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	203,482.84	555,242.00	13,979.00	9,479,601.91
3. Required Matching Funds/Other	32.00			32.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	203,514.84	555,242.00	13,979.00	11,854,321.21
REVENUES				
5. Unearned Revenue Deferred from Prior Year				2,701,383.42
6. Cash Received in Current Year	183,134.56	555,242.00	13,979.00	9,526,009.56
7. Contributed Matching Funds	32.00			32.00
8. Total Available (sum lines 5, 6, & 7)	183,166.56	555,242.00	13,979.00	12,227,424.98
EXPENDITURES				
9. Donor-Authorized Expenditures	203,514.84	555,242.00	13,979.00	10,336,700.49
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	203,514.84	555,242.00	13,979.00	10,336,700.49
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,348.28)	0.00	0.00	1,890,724.49
a. Unearned Revenue				1,944,457.77
b. Accounts Payable				0.00
c. Accounts Receivable	20,348.28			53,733.28
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	1,517,620.72

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

Description	008	009	010	
15. If Carry over is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	203,482.84	555,242.00	13,979.00	10,336,668.49

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

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		
a. Unearned Revenue	0.00	0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description	001	002	003	
FEDERAL PROGRAM NAME	CNSP	Child Nutrition - COVID Cares Supplies	CCFP Cash In Lieu Commodities	TOTAL
FEDERAL CATALOG NUMBER	10.555	84.425	10.558	
RESOURCE CODE	5310587695	5316	5340	
REVENUE OBJECT	8220, 8520, 86xx	8220	8220	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance	8,177,847.80	.75		8,177,848.55
2. a. Current Year Award	8,635,566.34		587,695.00	9,223,261.34
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	8,635,566.34	0.00	587,695.00	9,223,261.34
3. Required Matching Funds/Other	.75	(.75)		0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	16,813,414.89	0.00	587,695.00	17,401,109.89
REVENUES				
5. Cash Received in Current Year	6,595,029.28		587,695.00	7,182,724.28
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	2,040,537.06	0.00	0.00	2,040,537.06
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	2,040,537.06	0.00	0.00	2,040,537.06
8. Contributed Matching Funds	.75	(.75)		0.00
9. Total Available				
(sum lines 5, 7c, & 8)	8,635,567.09	(.75)	587,695.00	9,223,261.34
EXPENDITURES				
10. Donor-Authorized Expenditures	6,739,653.22		587,695.00	7,327,348.22
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

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

Description	001	002	003	
(line 10 plus line 11)	6,739,653.22	0.00	587,695.00	7,327,348.22
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	10,073,761.67	0.00	0.00	10,073,761.67

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Educator Effectiveness	Prop 20 - Restricted Lottery	CA Community Schools Partnership	Golden State Pathways	Special Education	Special Ed - Low Incidence Equip	MH Related Srv cs
RESOURCE CODE	6266	6300	6332	6383	6500	6531	6546
REVENUE OBJECT	8590	8560	8590	8590	8791	8791	8590
LOCAL DESCRIPTION (if any)	2020-21						
AWARD							
1. Prior Year Restricted Ending Balance	947,751.56	929,687.39				752,338.37	.30
2. a. Current Year Award		884,550.05	7,362,500.00	1,314,790.00	8,026,528.00	392,020.00	893,851.00
b. Other Adjustments		89,718.32			(8,324.00)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	974,268.37	7,362,500.00	1,314,790.00	8,018,204.00	392,020.00	893,851.00
3. Required Matching Funds/Other					22,460,211.52		
4. Total Available Award (sum lines 1, 2c, & 3)	947,751.56	1,903,955.76	7,362,500.00	1,314,790.00	30,478,415.52	1,144,358.37	893,851.30
REVENUES							
5. Cash Received in Current Year		583,237.40	1,395,000.00	1,117,571.00	7,005,085.00	196,010.00	829,727.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	391,030.97	5,967,500.00	197,219.00	1,013,119.00	196,010.00	64,124.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	391,030.97	5,967,500.00	197,219.00	1,013,119.00	196,010.00	64,124.00
8. Contributed Matching Funds					22,460,211.52		
9. Total Available (sum lines 5, 7c, & 8)	0.00	974,268.37	7,362,500.00	1,314,790.00	30,478,415.52	392,020.00	893,851.00
EXPENDITURES							
10. Donor-Authorized Expenditures	536,092.73	1,692,227.71	1,263,956.06	305,796.80	30,478,415.52	339,636.60	507,863.24
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	536,092.73	1,692,227.71	1,263,956.06	305,796.80	30,478,415.52	339,636.60	507,863.24

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

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	411,658.83	211,728.05	6,098,543.94	1,008,993.20	0.00	804,721.77	385,988.06

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts Music Inst Mtrls	Arts Music in Schls	Arts Music in Schls	Child Nut-Kitchen Infrastructure	Child Nut-Kitchen Infrastructure	Equity Multiplier	Equity Multiplier
RESOURCE CODE	6762-x	6770-4	6770-5	7028	7032	7399	7399
REVENUE OBJECT	8590	8590	8590		8590	8590	8590
LOCAL DESCRIPTION (if any)	PY 0 & 1					2023-24	2024-25
AWARD							
1. Prior Year Restricted							
Ending Balance	3,595,676.24	1,029,160.06		.79	280,495.92	936,823.00	
2. a. Current Year Award			1,757,206.00				759,693.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	1,757,206.00	0.00	0.00	0.00	759,693.00
3. Required Matching Funds/Other				(.79)	.79		
4. Total Available Award							
(sum lines 1, 2c, & 3)	3,595,676.24	1,029,160.06	1,757,206.00	0.00	280,496.71	936,823.00	759,693.00
REVENUES							
5. Cash Received in Current Year			1,637,696.00				607,756.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	119,510.00	0.00	0.00	0.00	151,937.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	119,510.00	0.00	0.00	0.00	151,937.00
8. Contributed Matching Funds				(.79)	.79		
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	1,757,206.00	(.79)	.79	0.00	759,693.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,476,585.76	582,135.70	629,181.74		261,904.82	643,343.22	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	2,476,585.76	582,135.70	629,181.74	0.00	261,904.82	643,343.22	0.00

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,119,090.48	447,024.36	1,128,024.26	0.00	18,591.89	293,479.78	759,693.00

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	A-G Access/ Success	LREBG	Ethnic Studies	RRM	ELOP	Prop 20 Restricted Lottery	Special Education
RESOURCE CODE	7412	7435	7810	8150	09-2600	09-6303	09-6500
REVENUE OBJECT	8590	8590	8590	8984	8590	8560	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	334,957.51	6,730,393.12	65,641.76	2,378,987.30	145,636.70	330,054.27	
2. a. Current Year Award				161.81	284,153.00	88,446.19	
b. Other Adjustments						13,227.58	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	161.81	284,153.00	101,673.77	0.00
3. Required Matching Funds/Other				6,080,140.00			183,271.10
4. Total Available Award							
(sum lines 1, 2c, & 3)	334,957.51	6,730,393.12	65,641.76	8,459,289.11	429,789.70	431,728.04	183,271.10
REVENUES							
5. Cash Received in Current Year				161.81		61,892.04	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	284,153.00	39,781.73	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	284,153.00	39,781.73	0.00
8. Contributed Matching Funds				5,882,536.00			183,271.10
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	5,882,697.81	284,153.00	101,673.77	183,271.10
EXPENDITURES							
10. Donor-Authorized Expenditures	246,412.47	2,763,556.77	65,641.76	7,728,519.52	429,789.70	54,550.96	183,271.10
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	246,412.47	2,763,556.77	65,641.76	7,728,519.52	429,789.70	54,550.96	183,271.10

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

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	88,545.04	3,966,836.35	0.00	730,769.59	0.00	377,177.08	0.00

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

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	Arts Music Instr Mtrls	Art & Music In Schls	Art & Music in Schls	CL Emp PD	A-G Access /Success	A-G Learning Loss	LREBG
RESOURCE CODE	09-6762-0	09-6770-4	09-6770-0	09-7311	09-7412	09-7413	09-7435
REVENUE OBJECT	8590	8590		8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		2023-24	2024-25				
AWARD							
1. Prior Year Restricted							
Ending Balance	371,631.85	9,032.13		1,304.99	61,995.46	61,134.17	1,326,841.85
2. a. Current Year Award			179,577.00				
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	179,577.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	371,631.85	9,032.13	179,577.00	1,304.99	61,995.46	61,134.17	1,326,841.85
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	179,577.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	179,577.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	179,577.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	60,801.42	9,032.13	164,251.91	1,304.99	61,995.46	61,134.17	463,614.63
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	60,801.42	9,032.13	164,251.91	1,304.99	61,995.46	61,134.17	463,614.63

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

Description	022	023	024	025	026	027	028
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	310,830.43	0.00	15,325.09	0.00	0.00	0.00	863,227.22

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

Description	029	030	031	032	
STATE PROGRAM NAME	Ethnic Studies	Adult Ed - Basic	Adult Ed - Basic	CNSP	TOTAL
RESOURCE CODE	09-7810	11-6391-1	11-6390-0	13-5310	
REVENUE OBJECT	8590	8590	8590	8xxx	
LOCAL DESCRIPTION (if any)		2023-24	2024-25		
AWARD					
1. Prior Year Restricted					
Ending Balance	14,215.00	48,399.13		8,177,847.80	28,530,006.67
2. a. Current Year Award		8,381.00	247,059.00	8,635,566.34	30,834,482.39
b. Other Adjustments					94,621.90
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	8,381.00	247,059.00	8,635,566.34	30,929,104.29
3. Required Matching Funds/Other				.75	28,723,623.37
4. Total Available Award (sum lines 1, 2c, & 3)	14,215.00	56,780.13	247,059.00	16,813,414.89	88,182,734.33
REVENUES					
5. Cash Received in Current Year		8,381.00		6,595,029.28	20,037,546.53
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	247,059.00	2,040,537.06	10,891,557.76
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	247,059.00	2,040,537.06	10,891,557.76
8. Contributed Matching Funds				.75	28,526,019.37
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,381.00	247,059.00	8,635,567.09	59,455,123.66
EXPENDITURES					
10. Donor-Authorized Expenditures	1,785.20	56,780.13		6,739,653.22	58,809,235.44
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,785.20	56,780.13	0.00	6,739,653.22	58,809,235.44
RESTRICTED ENDING BALANCE					

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

Description	029	030	031	032	
13. Current Year (line 4 minus line 10)	12,429.80	0.00	247,059.00	10,073,761.67	29,373,498.89

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

Description	001	002	003	004	005	TOTAL
LOCAL PROGRAM NAME	MediCal BOP	COVID ADA Relief	Special Olympics SoCal	ARP-HCY	Schl Based Wellness Pilot	TOTAL
RESOURCE CODE	9009	9024	9027	9031	9035	
REVENUE OBJECT	8699		8699	8699	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted						
Ending Balance	1,139,200.07	6,263,733.00	199.40			7,403,132.47
2. a. Current Year Award	989,917.31		1,000.00	11,352.64	260,537.67	1,262,807.62
b. Other Adjustments					(17,631.74)	(17,631.74)
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	989,917.31	0.00	1,000.00	11,352.64	242,905.93	1,245,175.88
3. Required Matching Funds/Other		(3,000,000.00)				(3,000,000.00)
4. Total Available Award						
(sum lines 1, 2c, & 3)	2,129,117.38	3,263,733.00	1,199.40	11,352.64	242,905.93	5,648,308.35
REVENUES						
5. Cash Received in Current Year	986,596.73		1,000.00	11,352.64		998,949.37
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	3,320.58	0.00	0.00	0.00	242,905.93	246,226.51
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	3,320.58	0.00	0.00	0.00	242,905.93	246,226.51
8. Contributed Matching Funds		(3,000,000.00)				(3,000,000.00)
9. Total Available						
(sum lines 5, 7c, & 8)	989,917.31	(3,000,000.00)	1,000.00	11,352.64	242,905.93	(1,754,824.12)
EXPENDITURES						
10. Donor-Authorized Expenditures	527,829.63		911.26	11,352.64	97,905.93	637,999.46
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures						

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

Description	001	002	003	004	005	
(line 10 plus line 11)	527,829.63	0.00	911.26	11,352.64	97,905.93	637,999.46
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	1,601,287.75	3,263,733.00	288.14	0.00	145,000.00	5,010,308.89

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	75,638,160.17	301	0.00	303	75,638,160.17	305	827,462.42		307	74,810,697.75	309
2000 - Classified Salaries	33,808,425.79	311	112.51	313	33,808,313.28	315	70,553.02		317	33,737,760.26	319
3000 - Employee Benefits	50,362,208.37	321	67,229.88	323	50,294,978.49	325	188,633.43		327	50,106,345.06	329
4000 - Books, Supplies Equip Replace. (6500)	8,202,401.34	331	77,099.39	333	8,125,301.95	335	1,916,242.12		337	6,209,059.83	339
5000 - Services . . . & 7300 - Indirect Costs	28,440,785.14	341	138,010.55	343	28,302,774.59	345	9,177,495.68		347	19,125,278.91	349
TOTAL					196,169,528.48	365			TOTAL	183,989,141.81	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	58,630,547.37	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,895,033.44	380
3. STRS.	3101 & 3102	16,428,806.88	382
4. PERS.	3201 & 3202	2,289,187.75	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,562,599.16	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,529,406.41	385
7. Unemployment Insurance.	3501 & 3502	32,537.18	390
8. Workers' Compensation Insurance.	3601 & 3602	1,675,731.08	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	896,542.86	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		95,940,392.13	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).		90,476.69	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		95,849,915.44	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.		52.10%	
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	52.10%
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)	183,989,141.81
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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	302,863,753.00	5,564,353.00	308,428,106.00		20,239,721.00	288,188,385.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	39,535,000.00		39,535,000.00		274,996.00	39,260,004.00	330,000.00
Leases Payable	236,247.00		236,247.00		222,054.00	14,193.00	14,193.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	589,348.00	(3.00)	589,345.00		128,780.00	460,565.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	593,879.00	(80,519.00)	513,360.00			513,360.00	
Compensated Absences Payable	1,015,505.00	173,128.00	1,188,633.00	15,539,704.00	57,441.00	16,670,896.00	
Subscription Liability	438,999.00	121,289.00	560,288.00			560,288.00	
Governmental activities long-term liabilities	345,272,731.00	5,778,248.00	351,050,979.00	15,539,704.00	20,922,992.00	345,667,691.00	344,193.00
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

	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
Section I - Expenditures				
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	221,292,674.33
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,341,581.83
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	16,679.62
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	5,485,092.40
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	159,817.44
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	211,942.26
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,873,531.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				207,077,560.78
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)				10,720.10
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,316.76
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.)			206,630,035.29	19,451.21
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)			206,630,035.29	19,451.21
B. Required effort (Line A.2 times 90%)			185,967,031.76	17,506.09
C. Current year expenditures (Line I.E and Line II.B)			207,077,560.78	19,316.76
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)	102,373,777.90		102,373,777.90			106,758,618.80
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,743.73		10,743.73			10,812.73
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)	9,841.33		9,841.33	9,666.65		9,666.65
2. Total Charter Schools ADA (Form A, Line C9)	971.40		971.40	970.61		970.61
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			10,812.73			10,637.26
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)	331,678.79		331,678.79	331,679.00		331,679.00
2. Timber Yield Tax (Object 8022)	9.73		9.73	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)	45,924,635.17		45,924,635.17	43,464,893.00		43,464,893.00
5. Unsecured Roll Taxes (Object 8042)	2,362,813.62		2,362,813.62	2,362,814.00		2,362,814.00
6. Prior Years' Taxes (Object 8043)	2,180,046.73		2,180,046.73	2,162,638.00		2,162,638.00
7. Supplemental Taxes (Object 8044)	1,081,778.42		1,081,778.42	893,468.00		893,468.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(5,310,173.20)		(5,310,173.20)	(5,791,741.00)		(5,791,741.00)

	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)	7,677,911.55		7,677,911.55	4,211,321.00		4,211,321.00
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)	54,248,700.81	0.00	54,248,700.81	47,635,072.00	0.00	47,635,072.00
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)	54,248,700.81	0.00	54,248,700.81	47,635,072.00	0.00	47,635,072.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,679,290.67			1,789,091.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,080,140.00		6,080,140.00	6,091,859.00		6,091,859.00
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)	6,080,140.00	0.00	7,759,430.67	6,091,859.00	0.00	7,880,950.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	116,735,261.19		116,735,261.19	127,342,383.00		127,342,383.00
25. LCFF State Aid - Prior Years (Object 8019)	(230,485.00)		(230,485.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	116,504,776.19	0.00	116,504,776.19	127,342,383.00	0.00	127,342,383.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	225,475,625.85		225,475,625.85	218,086,594.00		218,086,594.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,617,826.32		4,617,826.32	2,426,125.00		2,426,125.00

	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)			102,373,777.90			106,758,618.80
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0064			0.9838
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			106,758,618.80			111,793,005.09
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			54,248,700.81			47,635,072.00
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)			1,297,527.60			1,276,471.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			60,269,348.66			72,038,883.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			60,269,348.66			72,038,883.09
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])			2,394,411.54			1,346,301.32
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			56,643,112.35			48,981,373.32
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)			57,874,937.12			70,692,581.77
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			56,643,112.35			
b. State Subventions (Line D8)			57,874,937.12			
c. Less: Excluded Appropriations (Line C23)			7,759,430.67			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			106,758,618.80			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			106,758,618.80			111,793,005.09
12. Appropriations Subject to the Limit (Line D9d)			106,758,618.80			

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) 8,184,382.67
- 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) 163,467,128.26

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.01%

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) 8,458,817.55
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,536,803.73

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	151,257.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	160,285.12
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)	1,239,552.77
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,546,716.17
9. Carry-Forward Adjustment (Part IV, Line F)	1,728,290.75
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,275,006.92
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	114,628,560.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,226,480.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,088,132.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,063,748.75
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	82,476.25
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)	1,472,309.62
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)	116,017.78
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)	145,738.52
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)	23,502,019.52
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,044,457.18
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	513,168.86
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,530,129.07
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)	195,413,239.38
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)	6.93%
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)	7.82%

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)	13,546,716.17
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	590,315.28
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 (6.35%) times Part III, Line B19); zero if negative	1,728,290.75
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.35%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,728,290.75
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)	1,728,290.75

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

Approved indirect cost rate: 6.35%
Highest rate used in any program: 6.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,308,601.90	146,666.00	6.35%
01	3182	31,165.68	1,978.00	6.35%
01	3213	105,659.30	6,709.00	6.35%
01	3310	1,837,842.36	116,695.00	6.35%
01	3312	7,566.82	480.00	6.34%
01	3550	286,371.01	14,318.00	5.00%
01	4035	303,651.84	19,281.00	6.35%
01	4124	191,500.25	7,993.00	4.17%
01	4127	47,822.50	3,037.00	6.35%
01	4201	1,000.00	63.00	6.30%
01	4203	87,827.66	5,577.00	6.35%
01	5634	5,373.77	341.00	6.35%
01	6010	43,521.50	2,176.66	5.00%
01	6266	504,083.73	32,009.00	6.35%
01	6332	1,188,488.06	75,468.00	6.35%
01	6383	287,541.80	18,255.00	6.35%
01	6387	863,238.31	54,724.00	6.34%
01	6500	27,436,210.24	1,742,199.00	6.35%
01	6520	62,784.00	3,986.00	6.35%
01	6546	87,472.74	5,554.00	6.35%
01	6762	1,771,599.71	112,292.04	6.34%
01	6770	1,050,948.98	10,509.46	1.00%
01	7399	604,931.22	38,412.00	6.35%
01	7412	231,700.47	14,712.00	6.35%
01	7435	2,598,548.77	165,008.00	6.35%
01	7810	61,722.76	3,919.00	6.35%
09	2600	358,937.70	22,792.00	6.35%
09	6010	33,532.14	1,674.00	4.99%
09	6762	52,337.67	3,323.00	6.35%
09	6770	171,567.85	1,716.19	1.00%
09	7311	1,227.99	77.00	6.27%
09	7412	58,293.46	3,702.00	6.35%
09	7413	57,484.17	3,650.00	6.35%
09	7435	435,933.63	27,681.00	6.35%
11	6391	287,015.13	14,349.00	5.00%
13	5310	3,530,129.07	209,689.00	5.94%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,526,272.85		1,259,741.66	2,786,014.51
2. State Lottery Revenue	8560	2,250,560.56		1,075,942.14	3,326,502.70
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,776,833.41	0.00	2,335,683.80	6,112,517.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	808,305.87		0.00	808,305.87
2. Classified Salaries	2000-2999	173,308.11		0.00	173,308.11
3. Employee Benefits	3000-3999	201,301.44		0.00	201,301.44
4. Books and Supplies	4000-4999	101,881.89		1,746,778.67	1,848,660.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,357,901.33			1,357,901.33
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	10,598.44		0.00	10,598.44
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)		2,653,297.08	0.00	1,746,778.67	4,400,075.75
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,123,536.33	0.00	588,905.13	1,712,441.46
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.

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	86,348,918.68	44,560,243.61	130,909,162.29	8,769,486.21		139,678,648.50
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,550,603.66	901,233.60	4,451,837.26	298,224.55		4,750,061.81
3300	Independent Study Centers	641,112.22	322,473.70	963,585.92	64,549.75		1,028,135.67
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	8,312,636.54	3,586,209.83	11,898,846.37	797,092.94		12,695,939.31
4110	Regular Education, Adult	13,422.00	0.00	13,422.00	899.13		14,321.13
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	1,809,517.66	0.00	1,809,517.66	121,217.95		1,930,735.61
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	42,000,265.56	10,856,272.47	52,856,538.03	3,540,811.61		56,397,349.64
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	82,476.25	0.00	82,476.25	5,525.01		88,001.26
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					138,579.03	138,579.03
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,998,985.49	2,998,985.49
----	Other Outgo					1,284,772.63	1,284,772.63
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	511,182.26		511,182.26
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(224,038.00)		(224,038.00)
----	Total General Fund and Charter Schools Funds Expenditures	142,758,952.57	60,226,433.21	202,985,385.78	13,884,951.41	4,422,337.15	221,292,674.34

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	79,412,231.24	575,564.99	704,452.27	318,711.60	43,746.13	0.00	5,070,060.94			224,151.51	0.00	86,348,918.68
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,638,009.88	0.00	94,193.64	655,363.31	557,156.04	0.00	0.00			605,880.79	0.00	3,550,603.66
3300	Independent Study Centers	361,150.27	0.00	0.00	279,961.95	0.00	0.00	0.00			0.00	0.00	641,112.22
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	8,252,554.28	35,536.14	0.00	3,364.25	0.00	0.00	1,050.00			20,131.87	0.00	8,312,636.54
4110	Regular Education, Adult	0.00	8,693.00	0.00	4,729.00	0.00	0.00	0.00			0.00	0.00	13,422.00
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	1,356,480.14	15,445.06	150.00	300.00	437,142.46	0.00	0.00			0.00	0.00	1,809,517.66
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	32,323,776.04	2,140,105.94	0.00	467,475.56	5,655,240.82	1,220,384.34	4,070.88			189,211.98	0.00	42,000,265.56
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		82,476.25	0.00	0.00	0.00	82,476.25
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		123,344,201.85	2,775,345.13	798,795.91	1,729,905.67	6,693,285.45	1,220,384.34	5,075,181.82	82,476.25	0.00	1,039,376.15	0.00	142,758,952.57

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	22,557,038.93	17,647,137.80	4,356,066.88	44,560,243.61
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	498,498.09	402,735.51	0.00	901,233.60
3300	Independent Study Centers	249,249.06	73,224.64	0.00	322,473.70
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	2,268,166.34	1,318,043.49	0.00	3,586,209.83
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)	5,514,635.20	4,686,376.84	655,260.43	10,856,272.47
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		31,087,587.62	24,127,518.28	5,011,327.31	60,226,433.21

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)	1,632,594.74
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	151,257.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,574,835.33
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,750,302.33
5	Total Central Administration Costs in General Fund and Charter Schools Funds	14,108,989.40
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	142,758,952.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	60,226,433.21
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	202,985,385.78
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	513,168.86
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,117,659.22
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,630,828.08
D.	Total Direct Charged and Allocated Costs (B3 + C5)	210,616,213.86
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.70%

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)	138,579.03				138,579.03
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,998,985.49		2,998,985.49
Other Outgo (Objects 1000 - 7999)				1,284,772.63	1,284,772.63
Total Other Costs	138,579.03	0.00	2,998,985.49	1,284,772.63	4,422,337.15

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)	2,820,028.07	2,034,807.98	14,082,388.13	12,150,363.44	24,127,518.28	0.00	5,011,327.31
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	362.00	362.00	362.00	362.00	482.00	482.00	2,001.00
3100 Alternative Schools							
3200 Continuation Schools	8.00	8.00	8.00	8.00	11.00	1,188.00	
3300 Independent Study Centers	4.00	4.00	4.00	4.00	2.00	2.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	36.40	36.40	36.40	36.40	36.00	36.00	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	88.50	88.50	88.50	88.50	128.00	128.00	301.00
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	498.90	498.90	498.90	498.90	659.00	1,836.00	2,302.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,972,067.85)	0.00	(1,137,601.19)				
Other Sources/Uses Detail					188.76	211,942.26		
Fund Reconciliation							2,138,266.08	803,345.03
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,972,067.85	0.00	913,563.19	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							763,459.27	1,945,749.05
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	14,349.00	0.00				
Other Sources/Uses Detail					211,942.26	0.00		
Fund Reconciliation							17,942.26	158,762.09
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	209,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							21,943.50	33,547.59
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	188.76		
Fund Reconciliation							0.00	199.07
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								

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				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8.28
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,972,067.85	(1,972,067.85)	1,137,601.19	(1,137,601.19)	212,131.02	212,131.02	2,941,611.11	2,941,611.11

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									1,841.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,571,236.40	0.00	0.00	0.00	0.00	11,924,642.53		15,495,878.93
2000-2999	Classified Salaries	1,662,581.84	0.00	0.00	0.00	0.00	6,966,476.98		8,629,058.82
3000-3999	Employee Benefits	2,269,939.54	0.00	0.00	0.00	0.00	8,724,510.54		10,994,450.08
4000-4999	Books and Supplies	167,333.22	0.00	0.00	0.00	0.00	125,777.04		293,110.26
5000-5999	Services and Other Operating Expenditures	748,465.25	0.00	0.00	0.00	0.00	5,813,999.35		6,562,464.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	12,800.00	0.00	0.00	0.00	0.00	25,302.87		38,102.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	11,292.00		11,292.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,432,356.25	0.00	0.00	0.00	0.00	33,592,001.31	0.00	42,024,357.56
7310	Transfers of Indirect Costs	1,868,884.00	0.00	0.00	0.00	0.00	0.00		1,868,884.00
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	10,856,272.46							10,856,272.46
	Total Indirect Costs and PCR Allocations	12,725,156.46	0.00	0.00	0.00	0.00	0.00	0.00	12,725,156.46
	TOTAL COSTS	21,157,512.71	0.00	0.00	0.00	0.00	33,592,001.31	0.00	54,749,514.02
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	135,142.14	0.00	0.00	0.00	0.00	1,912.15		137,054.29
2000-2999	Classified Salaries	273,342.82	0.00	0.00	0.00	0.00	824,207.68		1,097,550.50
3000-3999	Employee Benefits	180,673.79	0.00	0.00	0.00	0.00	411,233.97		591,907.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,690.87		4,690.87
5000-5999	Services and Other Operating Expenditures	7,575.82	0.00	0.00	0.00	0.00	1,907,037.09		1,914,612.91
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	11,292.00		11,292.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	596,734.57	0.00	0.00	0.00	0.00	3,160,373.76	0.00	3,757,108.33
7310	Transfers of Indirect Costs	117,175.00	0.00	0.00	0.00	0.00	0.00		117,175.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	117,175.00	0.00	0.00	0.00	0.00	0.00	0.00	117,175.00
	TOTAL BEFORE OBJECT 8980	713,909.57	0.00	0.00	0.00	0.00	3,160,373.76	0.00	3,874,283.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,874,283.33
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,436,094.26	0.00	0.00	0.00	0.00	11,922,730.38		15,358,824.64

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	1,389,239.02	0.00	0.00	0.00	0.00	6,142,269.30		7,531,508.32
3000-3999	Employee Benefits	2,089,265.75	0.00	0.00	0.00	0.00	8,313,276.57		10,402,542.32
4000-4999	Books and Supplies	167,333.22	0.00	0.00	0.00	0.00	121,086.17		288,419.39
5000-5999	Services and Other Operating Expenditures	740,889.43	0.00	0.00	0.00	0.00	3,906,962.26		4,647,851.69
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	12,800.00	0.00	0.00	0.00	0.00	25,302.87		38,102.87
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	7,835,621.68	0.00	0.00	0.00	0.00	30,431,627.55	0.00	38,267,249.23
7310	Transfers of Indirect Costs	1,751,709.00	0.00	0.00	0.00	0.00	0.00		1,751,709.00
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	10,856,272.46							10,856,272.46
	Total Indirect Costs and PCR Allocations	12,607,981.46	0.00	0.00	0.00	0.00	0.00	0.00	12,607,981.46
	TOTAL BEFORE OBJECT 8980	20,443,603.14	0.00	0.00	0.00	0.00	30,431,627.55	0.00	50,875,230.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								50,875,230.69
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,052,705.14	0.00	0.00	0.00	0.00	670,736.08		1,723,441.22
2000-2999	Classified Salaries	574,270.10	0.00	0.00	0.00	0.00	528,034.23		1,102,304.33
3000-3999	Employee Benefits	643,664.45	0.00	0.00	0.00	0.00	609,304.52		1,252,968.97
4000-4999	Books and Supplies	135,349.72	0.00	0.00	0.00	0.00	16,008.17		151,357.89
5000-5999	Services and Other Operating Expenditures	258,047.57	0.00	0.00	0.00	0.00	1,141,350.95		1,399,398.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	12,800.00	0.00	0.00	0.00	0.00	0.00		12,800.00
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	2,676,836.98	0.00	0.00	0.00	0.00	2,965,433.95	0.00	5,642,270.93
7310	Transfers of Indirect Costs	(30.00)	0.00	0.00	0.00	0.00	0.00		(30.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(30.00)	0.00	0.00	0.00	0.00	0.00	0.00	(30.00)
	TOTAL BEFORE OBJECT 8980	2,676,806.98	0.00	0.00	0.00	0.00	2,965,433.95	0.00	5,642,240.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								22,643,482.62
	TOTAL COSTS								28,285,723.55

* 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
LEA Maintenance of Effort Calculation (LMC-A)

SELPA:

Riverside County (AN)

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)	2,664,866.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	2,693,955.00		
Increase in funding (if difference is positive)	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>399,729.90</u> (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)	<u>0.00</u> (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Av ailable for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum av ailable 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)	<u>399,729.90</u> (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: **Riverside County (AN)**

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	54,749,514.02		
	b. Less: Expenditures paid from federal sources	3,874,283.33		
	c. Expenditures paid from state and local sources	50,875,230.69	49,546,539.71	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		49,546,539.71	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	50,875,230.69	49,546,539.71	1,328,690.98

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

		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	54,749,514.02		
	b. Less: Expenditures paid from federal sources	3,874,283.33		
	c. Expenditures paid from state and local sources	50,875,230.69	49,546,539.91	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		49,546,539.91	
	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	50,875,230.69	49,546,539.91	
	d. Special education unduplicated pupil count	1,841.00	1,851.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	27,634.56	26,767.44	867.12

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

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

SELPA: Riverside County (AN)

		Actual	Comparison Year	
		FY 2024-25	FY 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	28,285,723.55	26,030,544.03	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,030,544.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	28,285,723.55	26,030,544.03	2,255,179.52

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	Comparison Year	
		FY 2024-25	FY 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	28,285,723.55	26,030,544.03	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		26,030,544.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	28,285,723.55	26,030,544.03	
	b. Special education unduplicated pupil count	1,841.00	1,851.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,364.33	14,062.96	1,301.36

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.

Nymia Capistrano

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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								1,851.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	4,335,357.00	0.00	0.00	0.00	0.00	12,410,220.00		16,745,577.00
2000-2999	Classified Salaries	1,928,279.00	0.00	0.00	0.00	0.00	7,816,122.00		9,744,401.00
3000-3999	Employee Benefits	2,832,087.00	0.00	0.00	0.00	0.00	9,560,031.00		12,392,118.00
4000-4999	Books and Supplies	181,009.00	0.00	0.00	0.00	0.00	88,956.00		269,965.00
5000-5999	Services and Other Operating Expenditures	1,426,830.00	0.00	0.00	0.00	0.00	5,742,532.00		7,169,362.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	43,477.00		43,477.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	21,595.00		21,595.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,703,562.00	0.00	0.00	0.00	0.00	35,682,933.00	0.00	46,386,495.00
7310	Transfers of Indirect Costs	2,570,322.00	0.00	0.00	0.00	0.00	0.00		2,570,322.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,570,322.00	0.00	0.00	0.00	0.00	0.00	0.00	2,570,322.00
	TOTAL COSTS	13,273,884.00	0.00	0.00	0.00	0.00	35,682,933.00	0.00	48,956,817.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	4,173,541.00	0.00	0.00	0.00	0.00	12,410,220.00		16,583,761.00
2000-2999	Classified Salaries	1,661,289.00	0.00	0.00	0.00	0.00	7,816,122.00		9,477,411.00
3000-3999	Employee Benefits	2,647,215.00	0.00	0.00	0.00	0.00	9,560,031.00		12,207,246.00
4000-4999	Books and Supplies	181,009.00	0.00	0.00	0.00	0.00	88,956.00		269,965.00
5000-5999	Services and Other Operating Expenditures	1,426,830.00	0.00	0.00	0.00	0.00	4,370,701.00		5,797,531.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	43,477.00		43,477.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,089,884.00	0.00	0.00	0.00	0.00	34,289,507.00	0.00	44,379,391.00
7310	Transfers of Indirect Costs	2,520,676.00	0.00	0.00	0.00	0.00	0.00		2,520,676.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,520,676.00	0.00	0.00	0.00	0.00	0.00	0.00	2,520,676.00
	TOTAL BEFORE OBJECT 8980	12,610,560.00	0.00	0.00	0.00	0.00	34,289,507.00	0.00	46,900,067.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								46,900,067.00

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	1,769,131.00	0.00	0.00	0.00	0.00	701,954.00		2,471,085.00	
2000-2999	Classified Salaries	736,342.00	0.00	0.00	0.00	0.00	951,989.00		1,688,331.00	
3000-3999	Employee Benefits	987,059.00	0.00	0.00	0.00	0.00	645,645.00		1,632,704.00	
4000-4999	Books and Supplies	147,143.00	0.00	0.00	0.00	0.00	6,400.00		153,543.00	
5000-5999	Services and Other Operating Expenditures	285,065.00	0.00	0.00	0.00	0.00	1,180,095.00		1,465,160.00	
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	3,924,740.00	0.00	0.00	0.00	0.00	3,486,083.00	0.00	7,410,823.00	
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	3,924,740.00	0.00	0.00	0.00	0.00	3,486,083.00	0.00	7,410,823.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
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)									27,145,952.00
	TOTAL COSTS									34,556,775.00

* 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								1,851.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	3,571,236.40	0.00	0.00	0.00	0.00	11,924,642.53		15,495,878.93
2000-2999	Classified Salaries	1,662,581.84	0.00	0.00	0.00	0.00	6,966,476.98		8,629,058.82
3000-3999	Employee Benefits	2,269,939.54	0.00	0.00	0.00	0.00	8,724,510.54		10,994,450.08
4000-4999	Books and Supplies	167,333.22	0.00	0.00	0.00	0.00	125,777.04		293,110.26
5000-5999	Services and Other Operating Expenditures	748,465.25	0.00	0.00	0.00	0.00	5,813,999.35		6,562,464.60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	12,800.00	0.00	0.00	0.00	0.00	25,302.87		38,102.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	11,292.00		11,292.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,432,356.25	0.00	0.00	0.00	0.00	33,592,001.31	0.00	42,024,357.56
7310	Transfers of Indirect Costs	1,868,884.00	0.00	0.00	0.00	0.00	0.00		1,868,884.00
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)	10,856,272.46							10,856,272.46
	Total Indirect Costs	1,868,884.00	0.00	0.00	0.00	0.00	0.00	0.00	1,868,884.00
	TOTAL COSTS	10,301,240.25	0.00	0.00	0.00	0.00	33,592,001.31	0.00	43,893,241.56
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	135,142.14	0.00	0.00	0.00	0.00	1,912.15		137,054.29
2000-2999	Classified Salaries	273,342.82	0.00	0.00	0.00	0.00	824,207.68		1,097,550.50
3000-3999	Employee Benefits	180,673.79	0.00	0.00	0.00	0.00	411,233.97		591,907.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,690.87		4,690.87
5000-5999	Services and Other Operating Expenditures	7,575.82	0.00	0.00	0.00	0.00	1,907,037.09		1,914,612.91
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	11,292.00		11,292.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	596,734.57	0.00	0.00	0.00	0.00	3,160,373.76	0.00	3,757,108.33
7310	Transfers of Indirect Costs	117,175.00	0.00	0.00	0.00	0.00	0.00		117,175.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	117,175.00	0.00	0.00	0.00	0.00	0.00	0.00	117,175.00
	TOTAL BEFORE OBJECT 8980	713,909.57	0.00	0.00	0.00	0.00	3,160,373.76	0.00	3,874,283.33
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,874,283.33

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	3,436,094.26	0.00	0.00	0.00	0.00	11,922,730.38		15,358,824.64
2000-2999	Classified Salaries	1,389,239.02	0.00	0.00	0.00	0.00	6,142,269.30		7,531,508.32
3000-3999	Employee Benefits	2,089,265.75	0.00	0.00	0.00	0.00	8,313,276.57		10,402,542.32
4000-4999	Books and Supplies	167,333.22	0.00	0.00	0.00	0.00	121,086.17		288,419.39
5000-5999	Services and Other Operating Expenditures	740,889.43	0.00	0.00	0.00	0.00	3,906,962.26		4,647,851.69
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	12,800.00	0.00	0.00	0.00	0.00	25,302.87		38,102.87
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	7,835,621.68	0.00	0.00	0.00	0.00	30,431,627.55	0.00	38,267,249.23
7310	Transfers of Indirect Costs	1,751,709.00	0.00	0.00	0.00	0.00	0.00		1,751,709.00
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)	10,856,272.46							10,856,272.46
	Total Indirect Costs	1,751,709.00	0.00	0.00	0.00	0.00	0.00	0.00	1,751,709.00
	TOTAL BEFORE OBJECT 8980	9,587,330.68	0.00	0.00	0.00	0.00	30,431,627.55	0.00	40,018,958.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								40,018,958.23
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,052,705.14	0.00	0.00	0.00	0.00	670,736.08		1,723,441.22
2000-2999	Classified Salaries	574,270.10	0.00	0.00	0.00	0.00	528,034.23		1,102,304.33
3000-3999	Employee Benefits	643,664.45	0.00	0.00	0.00	0.00	609,304.52		1,252,968.97
4000-4999	Books and Supplies	135,349.72	0.00	0.00	0.00	0.00	16,008.17		151,357.89
5000-5999	Services and Other Operating Expenditures	258,047.57	0.00	0.00	0.00	0.00	1,141,350.95		1,399,398.52
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	12,800.00	0.00	0.00	0.00	0.00	0.00		12,800.00
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	2,676,836.98	0.00	0.00	0.00	0.00	2,965,433.95	0.00	5,642,270.93
7310	Transfers of Indirect Costs	(30.00)	0.00	0.00	0.00	0.00	0.00		(30.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(30.00)	0.00	0.00	0.00	0.00	0.00	0.00	(30.00)
	TOTAL BEFORE OBJECT 8980	2,676,806.98	0.00	0.00	0.00	0.00	2,965,433.95	0.00	5,642,240.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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)								22,643,482.62
	TOTAL COSTS								28,285,723.55

* 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: **Riverside County (AN)**

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)	2,523,119.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	2,664,866.00		
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>378,467.85 (b)</u>		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u>378,467.85 (c)</u>		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!			
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).		<u>(e)</u>	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>378,467.85 (f)</u>		

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

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

SELPA: **Riverside County (AN)**

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 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	48,956,817.00		
b. Less: Expenditures paid from federal sources	2,056,750.00		
c. Expenditures paid from state and local sources	46,900,067.00	50,875,230.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(10,856,272.47)	
Comparison year's expenditures, adjusted for MOE calculation		40,018,958.23	
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	46,900,067.00	40,018,958.23	6,881,108.77
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 FY 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	48,956,817.00		
b. Less: Expenditures paid from federal sources	2,056,750.00		
c. Expenditures paid from state and local sources	46,900,067.00	50,875,230.70	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(10,856,272.47)	
Comparison year's expenditures, adjusted for MOE calculation		40,018,958.23	
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	46,900,067.00	40,018,958.23	

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

SELPA: Riverside County (AN)

d. Special education unduplicated pupil count	1,851.00	1,841.00	
e. Per capita state and local expenditures (Test2c/Test2d)	25,337.69	21,737.62	3,600.07

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	FY 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	34,556,775.00	28,285,723.55	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		28,285,723.55	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,556,775.00	28,285,723.55	6,271,051.45

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	FY 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	34,556,775.00	28,285,723.55	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		28,285,723.55	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	34,556,775.00	28,285,723.55	
	b. Special education unduplicated pupil count	1,851.00	1,841.00	
	c. Per capita local expenditures (Test4a/Test4b)	18,669.25	15,364.33	3,304.92

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.

Nymia Capistrano

Contact Name

951-943-6369

Telephone Number

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

SELPA: Riverside County (AN)

Director of Fiscal Services

Title

mimi.capistrano@puhsd.org

Email Address

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

Perris Union High

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

FUND	RESOURCE	FUNCTION	VALUE
01	3213	3130	(\$6,500.07)

Explanation: Negative expenditures are related to H&W adjustments made in 2024-25 for employees charged to the accounts in the prior year.

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**

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. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	3701	(\$2,712.88)

Explanation: Negative expenditures are related to H&W adjustments made in 2024-25 for employees charged to the accounts in the prior year.

01	3213	3402	(\$6,011.85)
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Explanation: Negative expenditures are related to H&W adjustments made in 2024-25 for employees charged to the accounts in the prior year.

01	7422	3402	(\$2,517.80)
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Explanation: Negative expenditures are related to H&W adjustments made in 2024-25 for employees charged to the accounts in the prior year.

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**

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%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
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%.	<u>Passed</u>
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.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
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.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) 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**