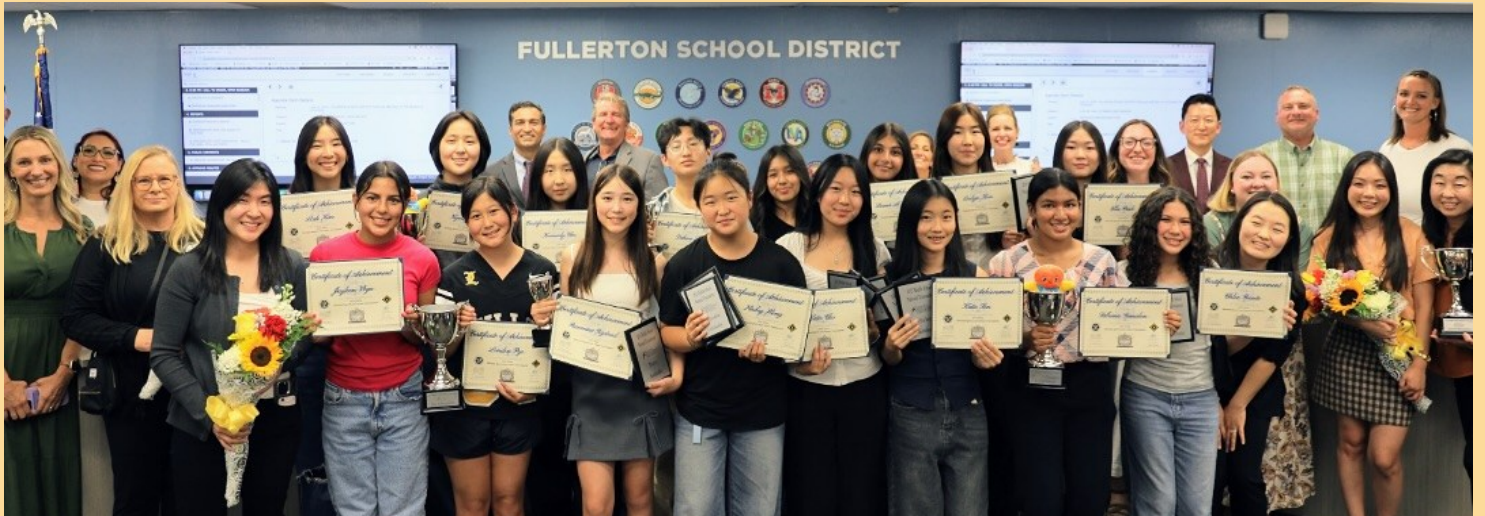


# Fullerton School District 2024/25 Unaudited Actuals



## 2025 National Schools of Excellence



Board Report  
September 16, 2025

# FULLERTON SCHOOL DISTRICT

## ***BUSINESS SERVICES DIVISION***

**DATE:** September 16, 2025  
**TO:** Board of Trustees  
Robert Pletka, Ed.D., District Superintendent  
**FROM:** Robert R. Coghlan, Ph.D.  
Assistant Superintendent, Business Services  
**SUBJECT:** 2024-2025 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year to date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 15
Unaudited Actuals	July 1 – June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, revenues, long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, which will be the basis of our annual Audit Report.

**Report Format:** The format for our annual financial reporting is dictated to us by the State. Starting in 2022-2023, the State released its web-based system, which replaced the computer-based program used for its mandated format, which is very detailed. The actual report is over 140 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund. This statement reports the actual results of operations for the fiscal years ending June 30, 2024, and 2025.

**District Funds:** All District funds are reported in the Unaudited Actuals Report. The District operates the following funds:

**General Fund:** The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the transactions of the District are recorded in the General Fund.

**Student Activity Special Revenue Fund:** Reports all financial activity from District Associated Student Body operations.

**Child Development Fund:** Reports financial activity related to Federal, State, local, and parent-funded childcare programs that the District runs.

**Cafeteria Fund:** Reports all financial activity from District Nutrition Services operations.

**Deferred Maintenance Fund:** Reports major District maintenance projects.

**Building Fund:** Reports receipts from sales of capital facilities bonds and expenditures for facilities projects. With the passing of Measure N, the District will use this fund to account for the issuance of bonds and the voter-approved facility projects.

**Capital Facilities Fund:** Reports revenues received from developer fees and capital expenditures made necessary by growth in student enrollment.

**Special Reserve Fund for Capital Outlay Projects:** Reports receipt of redevelopment fees. This fund exists to provide for the accumulation of general fund money for capital outlay purposes.

**Capital Projects Fund-Blended Component Units:** Reports revenues and expenditures from the District's two Community Facility Districts (CFDs): District No. 2000-1 (Van Daele, District 40) and District No. 2001-1 (Amerige Heights, District 48).

**Bond Interest and Redemption Fund:** Reports taxes collected and repayment of capital improvement bonds.

**Self-Insurance Fund:** Reports three sub-funds: Dental, Property and Liability, and Workers' Compensation. These funds account for the financial activities associated with the self-insurance risks assumed by the District.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

**Long-Term Debt Group of Accounts:** Records debt that entails a multi-year commitment.

**Fixed Assets Group of Accounts:** Records capitalized fixed assets (buildings, land, equipment) and associated depreciation.

**Financial Summary:** The total general fund experienced a net decrease in the ending fund balance for the year. The unrestricted general fund experienced an excess of revenues and other financing sources over expenditures for the year. The restricted general fund experienced excess expenditures over revenues for the year, primarily due to restricted multi-year entitlements. Summary results as of June 30, 2025, were as follows:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total General Fund</u>
Revenues	\$148,028,021	\$51,363,464	\$199,391,485
Expenditures	(120,933,900)	(79,068,627)	(200,002,527)
Contributions	<u>(26,848,277)</u>	<u>26,848,277</u>	<u>Ø</u>
<b>Net Increase (Decrease) in Fund Balance</b>	<b><u>\$ 245,844</u></b>	<b><u>\$ (856,886)</u></b>	<b><u>\$ (611,042)</u></b>

**Ending Fund Balance:** This provides the District with a General Fund ending fund balance of \$50,979,713. This is comprised of:

Nonspendable	\$ 909,000
Legally Restricted Balances	25,238,810
Assigned Balances	4,571,746
Designated for Economic Uncertainties	6,000,076
Committed Balances	11,500,000
Unassigned	<u>2,760,081</u>
<b>TOTAL</b>	<b><u>\$50,979,713</u></b>

#### **Restricted Fund Balance Program Description**

Expanded Learning Opportunities Program	\$ 4,817,245
Literacy Coaches	302,658
Educator Effectiveness	736,317
Lottery: Instructional Materials	1,994,806
CA Community Schools Partnership Act	6,535,858
Golden State Pathways Program	59,702
Special Education Apportionment	1,193,822
Special Education Early Intervention Preschool Grant	940,986
Arts, Music, and Instructional Materials Discretionary Block Grant	2,470,591
Arts and Music in Schools (Prop 28)	971,568
Classified School Employee Professional Development Block Grant	11,108
Learning Recovery Emergency Block Grant	2,095,607
Literacy Screenings (Prop 98)	72,227
Ongoing & Major Maintenance Account (ED Code Section 17070.75)	87,923
Medi-Cal LEA Billing	1,433,493
School Donation Balances	1,459,775
Community Engagement Initiative	<u>55,124</u>
<b>Total Restricted Balance</b>	<b><u>\$25,238,810</u></b>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND  
2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ 144,325,927	\$ 140,169,814
Federal Revenues	-	-
State Revenues	3,722,340	3,413,772
Other Local Revenues	5,222,065	4,404,043
<b>Total Revenues</b>	<u>\$ 153,270,332</u>	<u>\$ 147,987,629</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 58,187,388	\$ 57,750,937
Classified Salaries	20,522,284	20,259,165
Employee Benefits	31,845,754	31,415,870
Books and Supplies	4,748,233	3,755,078
Services and Other Operating	10,508,972	8,451,709
Capital Outlay	1,526,805	212,555
Other Outgo	1,323,781	1,037,451
Direct Support	(1,798,884)	(1,948,864)
<b>Total Expenditures</b>	<u>\$ 126,864,334</u>	<u>\$ 120,933,900</u>
Excess (deficiency) of revenues over expenditures	\$ 26,405,998	\$ 27,053,729
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 219,872	\$ 40,392
Interfund Transfers Out	-	-
Contributions	(25,700,000)	(26,848,277)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (25,480,128)</u>	<u>\$ (26,807,885)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 925,871	\$ 245,844
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Beginning Fund Balance	\$ 24,569,189	\$ 25,495,059
Other Restatements	-	-
Adjusted Beginning Fund Balance	24,569,189	25,495,059
<b>Ending Fund Balance</b>	<u>\$ 25,495,059</u>	<u>\$ 25,740,903</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	45,902	35,827
Reserve for Prepaid Exp	178,849	773,173
Reserve for Econ Uncertainties	6,129,185	6,000,076
Restricted	-	-
Committed	11,500,000	11,500,000
Assigned	4,415,203	4,571,746
Unassigned	3,125,921	2,760,081
<b>Total Ending Fund Balance</b>	<u>\$ 25,495,059</u>	<u>\$ 25,740,903</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 RESTRICTED GENERAL FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	7,084,918	5,983,366
State Revenues	26,307,229	28,997,353
Other Local Revenues	14,269,147	16,382,745
<b>Total Revenues</b>	<u>\$ 47,661,294</u>	<u>\$ 51,363,464</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 19,765,973	\$ 20,172,179
Classified Salaries	11,737,270	13,347,102
Employee Benefits	20,292,096	20,839,846
Books and Supplies	3,601,616	4,551,627
Services and Other Operating	13,242,453	13,370,454
Capital Outlay	5,584,672	3,676,309
Other Outgo	1,861,653	1,720,398
Direct Support	1,356,095	1,390,712
<b>Total Expenditures</b>	<u>\$ 77,441,828</u>	<u>\$ 79,068,627</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (29,780,534)</u>	<u>\$ (27,705,163)</u>
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	25,700,000	26,848,277
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 25,700,000</u>	<u>\$ 26,848,277</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (4,080,534)</u>	<u>\$ (856,886)</u>
Beginning Fund Balance	\$ 30,176,230	\$ 26,095,696
Other Restatements	-	-
Adjusted Beginning Fund Balance	30,176,230	26,095,696
<b>Ending Fund Balance</b>	<u>\$ 26,095,696</u>	<u>\$ 25,238,810</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	26,095,696	25,238,810
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 26,095,696</u>	<u>\$ 25,238,810</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 COMBINED GENERAL FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ 144,325,927	\$ 140,169,814
Federal Revenues	7,084,918	5,983,366
State Revenues	30,029,569	32,411,125
Other Local Revenues	19,491,212	20,786,788
<b>Total Revenues</b>	<u>\$ 200,931,626</u>	<u>\$ 199,351,093</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 77,953,361	\$ 77,923,115
Classified Salaries	32,259,554	33,606,267
Employee Benefits	52,137,850	52,255,717
Books and Supplies	8,349,849	8,306,704
Services and Other Operating	23,751,425	21,822,163
Capital Outlay	7,111,477	3,888,864
Other Outgo	3,185,434	2,757,849
Direct Support	(442,789)	(558,152)
<b>Total Expenditures</b>	<u>\$ 204,306,162</u>	<u>\$ 200,002,527</u>
 Excess (deficiency) of revenues over expenditures	 \$ (3,374,536)	 \$ (651,435)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 219,872	\$ 40,392
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 219,872</u>	<u>\$ 40,392</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (3,154,663)	 \$ (611,043)
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Beginning Fund Balance	\$ 54,745,419	\$ 51,590,755
Other Restatements	-	-
Adjusted Beginning Fund Balance	54,745,419	51,590,755
<b>Ending Fund Balance</b>	<u>\$ 51,590,755</u>	<u>\$ 50,979,713</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	45,902	35,827
Reserve for Prepaid Exp	178,849	773,173
Reserve for Econ Uncertainties	6,129,185	6,000,076
Restricted	26,095,696	25,238,810
Committed	11,500,000	11,500,000
Assigned	4,415,203	4,571,746
Unassigned	3,125,921	2,760,081
<b>Total Ending Fund Balance</b>	<u>\$ 51,590,755</u>	<u>\$ 50,979,713</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 STUDENT ACTIVITY FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	324,892	325,051
<b>Total Revenues</b>	<u>\$ 324,892</u>	<u>\$ 325,051</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	77,036	69,023
Services and Other Operating	225,230	227,412
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ 302,266</u>	<u>\$ 296,434</u>
Excess (deficiency) of revenues over expenditures	\$ 22,626	\$ 28,616
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 22,626	\$ 28,616
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Beginning Fund Balance	\$ 174,323	\$ 196,949
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	-	-
<b>Ending Fund Balance</b>	<u>\$ 196,949</u>	<u>\$ 225,565</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	196,949	225,565
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 196,949</u>	<u>\$ 225,565</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	4,737,802	3,749,869
Other Local Revenues	2,654,943	2,961,412
<b>Total Revenues</b>	<u>\$ 7,392,745</u>	<u>\$ 6,711,281</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 753,354	\$ 897,413
Classified Salaries	2,124,515	2,563,052
Employee Benefits	1,184,383	1,570,483
Books and Supplies	465,556	563,303
Services and Other Operating	231,606	269,207
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	214,964	288,637
<b>Total Expenditures</b>	<u>\$ 4,974,378</u>	<u>\$ 6,152,095</u>
 Excess (deficiency) of revenues over expenditures	 \$ 2,418,367	 \$ 559,186
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 2,418,367	 \$ 559,186
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Beginning Fund Balance	\$ 755,599	\$ 3,173,966
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	755,599	3,173,966
<b>Ending Fund Balance</b>	<u>\$ 3,173,966</u>	<u>\$ 3,733,152</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	2,584,451	2,975,771
Committed	-	-
Assigned	589,515	757,381
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 3,173,966</u>	<u>\$ 3,733,152</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
CAFETERIA FUND  
2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	5,504,305	5,688,068
State Revenues	4,280,143	4,124,531
Other Local Revenues	112,931	260,018
<b>Total Revenues</b>	<u>\$ 9,897,379</u>	<u>\$ 10,072,617</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	2,807,970	3,037,666
Employee Benefits	1,387,904	1,575,548
Books and Supplies	3,733,277	3,900,673
Services and Other Operating	364,649	399,464
Capital Outlay	398,943	59,813
Other Outgo	-	-
Direct Support	227,826	269,515
<b>Total Expenditures</b>	<u>\$ 8,920,569</u>	<u>\$ 9,242,679</u>
 Excess (deficiency) of revenues over expenditures	 \$ 976,810	 \$ 829,938
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 976,810	 \$ 829,938
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Beginning Fund Balance	\$ 9,927,021	\$ 10,903,831
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	9,927,021	10,903,831
<b>Ending Fund Balance</b>	<u>\$ 10,903,831</u>	<u>\$ 11,733,769</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 229	\$ 229
Reserve for Stores	633,797	929,240
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	10,269,805	10,804,300
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 10,903,831</u>	<u>\$ 11,733,769</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 DEFERRED MAINTENANCE FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	3	3
<b>Total Revenues</b>	<u>\$ 3</u>	<u>\$ 3</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ 3	 \$ 3
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 3	 \$ 3
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Beginning Fund Balance	\$ 53	\$ 56
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	53	56
<b>Ending Fund Balance</b>	<u>\$ 56</u>	<u>\$ 59</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	56	59
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 56</u>	<u>\$ 59</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND  
2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	41	741,347
<b>Total Revenues</b>	<u>\$ 41</u>	<u>\$ 741,347</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	135,428
Employee Benefits	-	69,971
Books and Supplies	-	-
Services and Other Operating	-	347,464
Capital Outlay	-	10,611,082
Other Outgo	-	-
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 11,163,944</u>
 Excess (deficiency) of revenues over expenditures	 \$ 41	 \$ (10,422,597)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	49,000,000
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ 49,000,000</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 41	 \$ 38,577,403
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Beginning Fund Balance	\$ 804	\$ 845
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	804	845
<b>Ending Fund Balance</b>	<u>\$ 845</u>	<u>\$ 38,578,248</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	38,577,355
Committed	-	-
Assigned	845	893
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 845</u>	<u>\$ 38,578,248</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 CAPITAL FACILITIES FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,375,953	835,389
<b>Total Revenues</b>	<u>\$ 1,375,953</u>	<u>\$ 835,389</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	7,371	80,813
Capital Outlay	45,980	1,052,268
Other Outgo	31,460	31,460
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ 84,811</u>	<u>\$ 1,164,541</u>
 Excess (deficiency) of revenues over expenditures	 \$ 1,291,142	 \$ (329,152)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 1,291,142	 \$ (329,152)
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Beginning Fund Balance	\$ 692,486	\$ 1,983,628
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	692,486	1,983,628
<b>Ending Fund Balance</b>	<u>\$ 1,983,628</u>	<u>\$ 1,654,476</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	1,983,628	1,654,476
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 1,983,628</u>	<u>\$ 1,654,476</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND-CAPITAL OUTLAY PROJECTS  
2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,747,168	1,973,409
<b>Total Revenues</b>	<u>\$ 1,747,168</u>	<u>\$ 1,973,409</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	208,875
Employee Benefits	-	142,677
Books and Supplies	-	-
Services and Other Operating	2,257	88,819
Capital Outlay	818,253	1,181,987
Other Outgo	-	-
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ 820,510</u>	<u>\$ 1,622,359</u>
Excess (deficiency) of revenues over expenditures	\$ 926,658	\$ 351,050
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 926,658	\$ 351,050
<hr/>		
Beginning Fund Balance	\$ 2,544,664	\$ 3,471,322
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	2,544,664	3,471,322
<b>Ending Fund Balance</b>	<u>\$ 3,471,322</u>	<u>\$ 3,822,372</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	3,188,178	3,653,340
Committed	-	-
Assigned	283,144	169,032
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 3,471,322</u>	<u>\$ 3,822,372</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	1,685,127	1,184,003
<b>Total Revenues</b>	<b>\$ 1,685,127</b>	<b>\$ 1,184,003</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	179,599	167,724
Capital Outlay	-	-
Other Outgo	627,299	625,912
Direct Support	-	-
<b>Total Expenditures</b>	<b>\$ 806,898</b>	<b>\$ 793,636</b>
Excess (deficiency) of revenues over expenditures	\$ 878,229	\$ 390,367
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Uses	801,565	253,158
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (801,565)</b>	<b>\$ (253,158)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 76,664	\$ 137,209
Beginning Fund Balance	\$ 532,545	\$ 609,209
Audit Adjustment	-	-
Adjusted Beginning Fund Balance	532,545	609,209
<b>Ending Fund Balance</b>	<b>\$ 609,209</b>	<b>\$ 746,419</b>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	609,209	746,419
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 609,209</b>	<b>\$ 746,419</b>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 BOND INTEREST AND REDEMPTION FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	17,546	17,725
Other Local Revenues	4,412,972	4,569,896
<b>Total Revenues</b>	<u>\$ 4,430,518</u>	<u>\$ 4,587,621</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo	4,766,670	4,463,340
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ 4,766,670</u>	<u>\$ 4,463,340</u>
Excess (deficiency) of revenues over expenditures	\$ (336,152)	\$ 124,281
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Other Sources	-	4,083,767
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ 4,083,767</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (336,152)	\$ 4,208,048
<hr/>		
Beginning Fund Balance	\$ 4,856,514	\$ 4,535,246
Other Restatements	14,884	16,669
Adjusted Beginning Fund Balance	4,871,398	4,551,915
<b>Ending Fund Balance</b>	<u>\$ 4,535,246</u>	<u>\$ 8,759,963</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	4,535,246	8,759,963
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Ending Fund Balance</b>	<u>\$ 4,535,246</u>	<u>\$ 8,759,963</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 SELF INSURANCE FUND  
 2024-2025

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
<b>Revenues</b>		
LCFF	\$ -	\$ -
Federal Revenues	-	-
State Revenues	-	-
Other Local Revenues	5,351,034	3,224,283
<b>Total Revenues</b>	<u>\$ 5,351,034</u>	<u>\$ 3,224,283</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	237,035	223,786
Employee Benefits	117,226	119,876
Books and Supplies	42,968	24,498
Services and Other Operating	2,750,444	2,561,415
Capital Outlay	-	-
Other Outgo	-	-
Direct Support	-	-
<b>Total Expenditures</b>	<u>\$ 3,147,673</u>	<u>\$ 2,929,574</u>
Excess (deficiency) of revenues over expenditures	\$ 2,203,361	\$ 294,709
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	-	-
Contributions	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 2,203,361	\$ 294,709
<hr/>		
Beginning Net Position	\$ 1,916,504	\$ 4,119,865
Audit Adjustment	-	-
Adjusted Beginning Net Position	1,916,504	4,119,865
<b>Ending Net Position</b>	<u>\$ 4,119,865</u>	<u>\$ 4,414,574</u>
<i>Components of Ending Net Position:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	-	-
Reserve for Prepaid Exp	-	-
Reserve for Econ Uncertainties	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unrestricted Net Position	4,119,865	4,414,574
<b>Total Ending Net Position</b>	<u>\$ 4,119,865</u>	<u>\$ 4,414,574</u>

**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)	60.87%
	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	\$98,484,219.55
	Appropriations Subject to Limit	\$98,484,219.55
	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	5.39%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 16, 2025 \_\_\_\_\_

Printed Name: Robert Pletka, Ed.D. \_\_\_\_\_

Title: Superintendent \_\_\_\_\_

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

For County Office of Education:

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\_\_\_\_\_  
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For School District:

Robert R. Coghlan, Ph.D.  
\_\_\_\_\_  
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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		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	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		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	140,169,814.00	0.00	140,169,814.00	142,039,406.00	0.00	142,039,406.00	1.3%
2) Federal Revenue		8100-8299	0.00	5,983,365.83	5,983,365.83	0.00	5,768,516.00	5,768,516.00	-3.6%
3) Other State Revenue		8300-8599	3,413,772.01	28,997,353.22	32,411,125.23	3,806,643.00	25,963,114.00	29,769,757.00	-8.1%
4) Other Local Revenue		8600-8799	4,404,042.74	16,382,745.06	20,786,787.80	3,527,882.00	12,139,499.00	15,667,381.00	-24.6%
5) TOTAL, REVENUES			147,987,628.75	51,363,464.11	199,351,092.86	149,373,931.00	43,871,129.00	193,245,060.00	-3.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	57,750,936.60	20,172,178.76	77,923,115.36	59,371,224.00	19,844,835.00	79,216,059.00	1.7%
2) Classified Salaries		2000-2999	20,259,164.65	13,347,102.47	33,606,267.12	20,540,015.00	13,508,568.00	34,048,583.00	1.3%
3) Employee Benefits		3000-3999	31,415,870.41	20,839,846.45	52,255,716.86	33,851,691.00	21,877,899.00	55,729,590.00	6.6%
4) Books and Supplies		4000-4999	3,755,077.52	4,551,626.85	8,306,704.37	2,155,843.00	6,610,959.00	8,766,802.00	5.5%
5) Services and Other Operating Expenditures		5000-5999	8,451,708.77	13,370,454.10	21,822,162.87	6,173,640.00	8,311,199.00	14,484,839.00	-33.6%
6) Capital Outlay		6000-6999	212,555.03	3,676,308.61	3,888,863.64	660,000.00	1,947,668.00	2,607,668.00	-32.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,037,450.74	1,720,398.17	2,757,848.91	1,045,378.00	2,100,957.00	3,146,335.00	14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,948,863.66)	1,390,711.97	(558,151.69)	(2,882,957.00)	2,103,793.00	(779,164.00)	39.6%
9) TOTAL, EXPENDITURES			120,933,900.06	79,068,627.38	200,002,527.44	120,914,834.00	76,305,878.00	197,220,712.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,053,728.69	(27,705,163.27)	(651,434.58)	28,459,097.00	(32,434,749.00)	(3,975,652.00)	510.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	40,392.00	0.00	40,392.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,807,885.00)	26,848,277.00	40,392.00	(27,609,895.00)	27,609,895.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			245,843.69	(856,886.27)	(611,042.58)	849,202.00	(4,824,854.00)	(3,975,652.00)	550.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,495,059.24	26,095,696.06	51,590,755.30	25,740,902.93	25,238,809.79	50,979,712.72	-1.2%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			25,495,059.24	26,095,696.06	51,590,755.30	25,740,902.93	25,238,809.79	50,979,712.72	-1.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,495,059.24	26,095,696.06	51,590,755.30	25,740,902.93	25,238,809.79	50,979,712.72	-1.2%
2) Ending Balance, June 30 (E + F1e)			25,740,902.93	25,238,809.79	50,979,712.72	26,590,104.93	20,413,955.79	47,004,060.72	-7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	35,827.47	0.00	35,827.47	70,000.00	0.00	70,000.00	95.4%
Prepaid Items		9713	773,172.87	0.00	773,172.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,238,809.79	25,238,809.79	0.00	20,489,788.79	20,489,788.79	-18.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments		9780	4,571,745.64	0.00	4,571,745.64	4,000,000.00	0.00	4,000,000.00	-12.5%
Textbook Adoption	0000	9780	1,250,000.00		1,250,000.00			0.00	
Deferred Maintenance	0000	9780	750,000.00		750,000.00			0.00	
Departmental Carryover	0000	9780	2,571,745.64		2,571,745.64			0.00	
Textbook Adoption	0000	9780			0.00	1,250,000.00		1,250,000.00	
Deferred Maintenance	0000	9780			0.00	750,000.00		750,000.00	
Departmental Carryover	0000	9780			0.00	2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,000,076.00	0.00	6,000,076.00	5,916,622.00	0.00	5,916,622.00	-1.4%
Unassigned/Unappropriated Amount		9790	2,760,080.95	0.00	2,760,080.95	5,003,482.93	(75,833.00)	4,927,649.93	78.5%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	23,260,000.63	14,391,849.43	37,651,850.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	417,710.90	0.00	417,710.90				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	143,600.00	0.00	143,600.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
3) Accounts Receivable		9200	7,494,301.27	10,576,767.21	18,071,068.48				
4) Due from Grantor Government		9290	0.00	1,951,839.81	1,951,839.81				
5) Due from Other Funds		9310	201,401.35	0.00	201,401.35				
6) Stores		9320	35,827.47	0.00	35,827.47				
7) Prepaid Expenditures		9330	773,172.87	0.00	773,172.87				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			32,426,014.49	26,920,456.45	59,346,470.94				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	6,039,321.27	1,096,306.13	7,135,627.40				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	645,790.29	0.00	645,790.29				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	585,340.53	585,340.53				
6) TOTAL, LIABILITIES			6,685,111.56	1,681,646.66	8,366,758.22				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			25,740,902.93	25,238,809.79	50,979,712.72				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	63,828,614.75	0.00	63,828,614.75	65,248,690.00	0.00	65,248,690.00	2.2%
Education Protection Account State Aid - Current Year		8012	2,220,982.00	0.00	2,220,982.00	2,190,242.00	0.00	2,190,242.00	-1.4%
State Aid - Prior Years		8019	(284,129.00)	0.00	(284,129.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	197,197.38	0.00	197,197.38	197,198.00	0.00	197,198.00	0.0%
Timber Yield Tax		8022	.06	0.00	.06	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									

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)	
Secured Roll Taxes		8041	51,494,697.06	0.00	51,494,697.06	52,317,870.00	0.00	52,317,870.00	1.6%
Unsecured Roll Taxes		8042	1,727,638.12	0.00	1,727,638.12	1,790,346.00	0.00	1,790,346.00	3.6%
Prior Years' Taxes		8043	770,955.73	0.00	770,955.73	769,372.00	0.00	769,372.00	-0.2%
Supplemental Taxes		8044	2,119,605.00	0.00	2,119,605.00	2,061,847.00	0.00	2,061,847.00	-2.7%
Education Revenue Augmentation Fund (ERAF)		8045	9,710,203.00	0.00	9,710,203.00	9,852,125.00	0.00	9,852,125.00	1.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,384,049.90	0.00	8,384,049.90	7,611,716.00	0.00	7,611,716.00	-9.2%
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			140,169,814.00	0.00	140,169,814.00	142,039,406.00	0.00	142,039,406.00	1.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			140,169,814.00	0.00	140,169,814.00	142,039,406.00	0.00	142,039,406.00	1.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,242,071.35	2,242,071.35	0.00	2,600,968.00	2,600,968.00	16.0%
Special Education Discretionary Grants		8182	0.00	203,937.00	203,937.00	0.00	218,075.00	218,075.00	6.9%
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		2,290,890.59	2,290,890.59		2,183,493.00	2,183,493.00	-4.7%
Title I, Part D, Local Delinquent Programs	3025	8290		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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		330,775.00	330,775.00		307,351.00	307,351.00	-7.1%
Title III, Immigrant Student Program	4201	8290		40,701.68	40,701.68		39,709.00	39,709.00	-2.4%
Title III, English Learner Program	4203	8290		274,788.70	274,788.70		267,397.00	267,397.00	-2.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		350,919.83	350,919.83		151,523.00	151,523.00	-56.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	249,281.68	249,281.68	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>5,983,365.83</b>	<b>5,983,365.83</b>	<b>0.00</b>	<b>5,768,516.00</b>	<b>5,768,516.00</b>	<b>-3.6%</b>
<b>OTHER STATE REVENUE</b>									
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	417,210.00	0.00	417,210.00	421,947.00	0.00	421,947.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	2,229,352.81	1,066,026.43	3,295,379.24	2,502,590.00	1,050,000.00	3,552,590.00	7.8%
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		10,548,109.00	10,548,109.00		8,150,000.00	8,150,000.00	-22.7%
After School Education and Safety (ASES)	6010	8590		2,191,182.74	2,191,182.74		2,000,000.00	2,000,000.00	-8.7%
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		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,728,941.00	1,728,941.00		1,704,000.00	1,704,000.00	-1.4%

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)	
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	767,209.20	13,463,094.05	14,230,303.25	882,106.00	13,059,114.00	13,941,220.00	-2.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,413,772.01</b>	<b>28,997,353.22</b>	<b>32,411,125.23</b>	<b>3,806,643.00</b>	<b>25,963,114.00</b>	<b>29,769,757.00</b>	<b>-8.1%</b>
<b>OTHER LOCAL REVENUE</b>									
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	6,932.59	0.00	6,932.59	10,000.00	0.00	10,000.00	44.2%
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	144,587.62	0.00	144,587.62	250,000.00	0.00	250,000.00	72.9%
Interest		8660	1,928,657.01	0.00	1,928,657.01	1,500,000.00	0.00	1,500,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	553,831.90	0.00	553,831.90	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	2,200.00	2,200.00	0.00	0.00	0.00	-100.0%
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									

Unaudited Actuals  
General Fund  
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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)	
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	1,770,033.62	6,647,462.33	8,417,495.95	1,767,882.00	2,263,343.00	4,031,225.00	-52.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,733,082.73	9,733,082.73		9,876,156.00	9,876,156.00	1.5%
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			4,404,042.74	16,382,745.06	20,786,787.80	3,527,882.00	12,139,499.00	15,667,381.00	-24.6%
TOTAL, REVENUES			147,987,628.75	51,363,464.11	199,351,092.86	149,373,931.00	43,871,129.00	193,245,060.00	-3.1%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	47,771,396.98	14,694,126.85	62,465,523.83	48,955,450.00	14,461,389.00	63,416,839.00	1.5%
Certificated Pupil Support Salaries		1200	1,773,214.37	2,045,578.45	3,818,792.82	1,816,014.00	2,140,594.00	3,956,608.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,601,031.19	2,740,562.62	10,341,593.81	7,710,869.00	2,645,830.00	10,356,699.00	0.1%
Other Certificated Salaries		1900	605,294.06	691,910.84	1,297,204.90	888,891.00	597,022.00	1,485,913.00	14.5%
TOTAL, CERTIFICATED SALARIES			57,750,936.60	20,172,178.76	77,923,115.36	59,371,224.00	19,844,835.00	79,216,059.00	1.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,506,185.79	7,945,026.88	10,451,212.67	2,920,422.00	7,976,384.00	10,896,806.00	4.3%
Classified Support Salaries		2200	9,660,144.11	2,050,248.97	11,710,393.08	9,502,185.00	2,308,440.00	11,810,625.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,068,167.72	2,330,385.93	4,398,553.65	2,028,654.00	2,172,082.00	4,200,736.00	-4.5%
Clerical, Technical and Office Salaries		2400	5,347,454.54	997,533.04	6,344,987.58	5,407,604.00	1,033,947.00	6,441,551.00	1.5%
Other Classified Salaries		2900	677,212.49	23,907.65	701,120.14	681,150.00	17,715.00	698,865.00	-0.3%
TOTAL, CLASSIFIED SALARIES			20,259,164.65	13,347,102.47	33,606,267.12	20,540,015.00	13,508,568.00	34,048,583.00	1.3%

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)	
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,844,498.06	10,665,406.56	21,509,904.62	11,189,498.00	10,955,464.00	22,144,962.00	3.0%
PERS		3201-3202	4,855,802.75	3,216,111.96	8,071,914.71	4,875,236.00	3,406,986.00	8,282,222.00	2.6%
OASDI/Medicare/Alternative		3301-3302	2,319,935.19	1,262,069.63	3,582,004.82	2,481,110.00	1,333,539.00	3,814,649.00	6.5%
Health and Welfare Benefits		3401-3402	11,974,761.46	4,908,320.50	16,883,081.96	13,577,176.00	5,405,036.00	18,982,212.00	12.4%
Unemployment Insurance		3501-3502	37,812.22	16,311.13	54,123.35	39,990.00	16,637.00	56,627.00	4.6%
Workers' Compensation		3601-3602	703,139.04	302,176.58	1,005,315.62	719,322.00	299,299.00	1,018,621.00	1.3%
OPEB, Allocated		3701-3702	329,413.37	469,450.09	798,863.46	618,851.00	460,938.00	1,079,789.00	35.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	350,508.32	0.00	350,508.32	350,508.00	0.00	350,508.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,415,870.41	20,839,846.45	52,255,716.86	33,851,691.00	21,877,899.00	55,729,590.00	6.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	811,573.35	811,573.35	0.00	785,000.00	785,000.00	-3.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,466,598.62	3,251,420.15	6,718,018.77	1,965,760.00	5,673,459.00	7,639,219.00	13.7%
Noncapitalized Equipment		4400	288,478.90	488,633.35	777,112.25	190,083.00	152,500.00	342,583.00	-55.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,755,077.52	4,551,626.85	8,306,704.37	2,155,843.00	6,610,959.00	8,766,802.00	5.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	357,748.30	357,748.30	0.00	300,000.00	300,000.00	-16.1%
Travel and Conferences		5200	352,166.24	214,042.75	566,208.99	212,704.00	170,662.00	383,366.00	-32.3%
Dues and Memberships		5300	67,102.03	3,258.04	70,360.07	60,645.00	2,335.00	62,980.00	-10.5%
Insurance		5400 - 5450	1,816,944.00	16,337.00	1,833,281.00	1,516,963.00	16,337.00	1,533,300.00	-16.4%
Operations and Housekeeping Services		5500	2,605,922.26	200,000.00	2,805,922.26	2,996,000.00	0.00	2,996,000.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	515,776.34	2,576,384.21	3,092,160.55	82,853.00	414,163.00	497,016.00	-83.9%
Transfers of Direct Costs		5710	(267,135.97)	267,135.97	0.00	(96,372.00)	96,372.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,197.02)	0.00	(8,197.02)	(1,409.00)	0.00	(1,409.00)	-82.8%
Professional/Consulting Services and Operating Expenditures		5800	2,661,397.57	9,699,036.01	12,360,433.58	1,203,619.00	7,249,330.00	8,452,949.00	-31.6%
Communications		5900	707,733.32	36,511.82	744,245.14	198,637.00	62,000.00	260,637.00	-65.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,451,708.77	13,370,454.10	21,822,162.87	6,173,640.00	8,311,199.00	14,484,839.00	-33.6%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	2,360,179.36	2,360,179.36	0.00	1,500,000.00	1,500,000.00	-36.4%
Land Improvements		6170	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)	
Buildings and Improvements of Buildings		6200	4,000.00	1,304,954.01	1,308,954.01	0.00	437,668.00	437,668.00	-66.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	660,000.00	0.00	660,000.00	New
Equipment Replacement		6500	168,163.03	11,175.24	179,338.27	0.00	10,000.00	10,000.00	-94.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	40,392.00	0.00	40,392.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			212,555.03	3,676,308.61	3,888,863.64	660,000.00	1,947,668.00	2,607,668.00	-32.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	196,971.38	196,971.38	0.00	150,000.00	150,000.00	-23.8%
Payments to County Offices		7142	189,910.00	1,396,380.87	1,586,290.87	214,473.00	1,750,000.00	1,964,473.00	23.8%
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 Transfers	All Other	7221-7223	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	93,090.11	1,245.43	94,335.54	72,655.00	0.00	72,655.00	-23.0%
Other Debt Service - Principal		7439	754,450.63	125,800.49	880,251.12	758,250.00	200,957.00	959,207.00	9.0%

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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,037,450.74	1,720,398.17	2,757,848.91	1,045,378.00	2,100,957.00	3,146,335.00	14.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,390,711.97)	1,390,711.97	0.00	(2,103,793.00)	2,103,793.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(558,151.69)	0.00	(558,151.69)	(779,164.00)	0.00	(779,164.00)	39.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,948,863.66)	1,390,711.97	(558,151.69)	(2,882,957.00)	2,103,793.00	(779,164.00)	39.6%
TOTAL, EXPENDITURES			120,933,900.06	79,068,627.38	200,002,527.44	120,914,834.00	76,305,878.00	197,220,712.00	-1.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	40,392.00	0.00	40,392.00	0.00	0.00	0.00	-100.0%
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%

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)	
(c) TOTAL, SOURCES			40,392.00	0.00	40,392.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(26,807,885.00)	26,848,277.00	40,392.00	(27,609,895.00)	27,609,895.00	0.00	-100.0%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	140,169,814.00	0.00	140,169,814.00	142,039,406.00	0.00	142,039,406.00	1.3%
2) Federal Revenue		8100-8299	0.00	5,983,365.83	5,983,365.83	0.00	5,768,516.00	5,768,516.00	-3.6%
3) Other State Revenue		8300-8599	3,413,772.01	28,997,353.22	32,411,125.23	3,806,643.00	25,963,114.00	29,769,757.00	-8.1%
4) Other Local Revenue		8600-8799	4,404,042.74	16,382,745.06	20,786,787.80	3,527,882.00	12,139,499.00	15,667,381.00	-24.6%
5) TOTAL, REVENUES			147,987,628.75	51,363,464.11	199,351,092.86	149,373,931.00	43,871,129.00	193,245,060.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		72,738,160.06	49,177,719.29	121,915,879.35	74,766,557.00	49,589,275.00	124,355,832.00	2.0%
2) Instruction - Related Services	2000-2999		19,164,657.39	11,682,201.94	30,846,859.33	19,371,223.00	11,142,120.00	30,513,343.00	-1.1%
3) Pupil Services	3000-3999		8,353,841.01	5,045,521.97	13,399,362.98	9,539,254.00	5,442,140.00	14,981,394.00	11.8%
4) Ancillary Services	4000-4999		12,541.41	0.00	12,541.41	29,471.00	0.00	29,471.00	135.0%
5) Community Services	5000-5999		0.00	46,751.06	46,751.06	0.00	107,131.00	107,131.00	129.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,490,378.40	1,504,096.97	9,994,475.37	6,720,209.00	2,226,780.00	8,946,989.00	-10.5%
8) Plant Services	8000-8999		11,136,871.05	9,891,937.98	21,028,809.03	9,442,742.00	5,697,475.00	15,140,217.00	-28.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,037,450.74	1,720,398.17	2,757,848.91	1,045,378.00	2,100,957.00	3,146,335.00	14.1%
10) TOTAL, EXPENDITURES			120,933,900.06	79,068,627.38	200,002,527.44	120,914,834.00	76,305,878.00	197,220,712.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			27,053,728.69	(27,705,163.27)	(651,434.58)	28,459,097.00	(32,434,749.00)	(3,975,652.00)	510.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	40,392.00	0.00	40,392.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,848,277.00)	26,848,277.00	0.00	(27,609,895.00)	27,609,895.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,807,885.00)	26,848,277.00	40,392.00	(27,609,895.00)	27,609,895.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			245,843.69	(856,886.27)	(611,042.58)	849,202.00	(4,824,854.00)	(3,975,652.00)	550.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,495,059.24	26,095,696.06	51,590,755.30	25,740,902.93	25,238,809.79	50,979,712.72	-1.2%

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)			25,495,059.24	26,095,696.06	51,590,755.30	25,740,902.93	25,238,809.79	50,979,712.72	-1.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,495,059.24	26,095,696.06	51,590,755.30	25,740,902.93	25,238,809.79	50,979,712.72	-1.2%
2) Ending Balance, June 30 (E + F1e)			25,740,902.93	25,238,809.79	50,979,712.72	26,590,104.93	20,413,955.79	47,004,060.72	-7.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	35,827.47	0.00	35,827.47	70,000.00	0.00	70,000.00	95.4%
Prepaid Items		9713	773,172.87	0.00	773,172.87	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,238,809.79	25,238,809.79	0.00	20,489,788.79	20,489,788.79	-18.8%
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	11,500,000.00	0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,571,745.64	0.00	4,571,745.64	4,000,000.00	0.00	4,000,000.00	-12.5%
Textbook Adoption	0000	9780	1,250,000.00		1,250,000.00			0.00	
Deferred Maintenance	0000	9780	750,000.00		750,000.00			0.00	
Departmental Carryover	0000	9780	2,571,745.64		2,571,745.64			0.00	
Textbook Adoption	0000	9780			0.00	1,250,000.00		1,250,000.00	
Deferred Maintenance	0000	9780			0.00	750,000.00		750,000.00	
Departmental Carryover	0000	9780			0.00	2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,000,076.00	0.00	6,000,076.00	5,916,622.00	0.00	5,916,622.00	-1.4%
Unassigned/Unappropriated Amount		9790	2,760,080.95	0.00	2,760,080.95	5,003,482.93	(75,833.00)	4,927,649.93	78.5%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	4,817,244.42	4,817,244.42
6211	Literacy Coaches and Reading Specialists Grant Program	302,657.85	217,945.85
6266	Educator Effectiveness, FY 2021-22	736,317.15	176,515.15
6300	Lottery: Instructional Materials	1,994,805.87	1,994,805.87
6332	CA Community Schools Partnership Act - Implementation Grant	6,535,858.12	4,090,502.12
6383	Golden State Pathways Program	59,702.02	59,702.02
6500	Special Education	1,193,821.96	1,193,821.96
6547	Special Education Early Intervention Preschool Grant	940,985.63	606,690.63
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,470,590.92	2,470,590.92
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	971,568.40	971,568.40
7311	Classified School Employee Professional Development Block Grant	11,108.13	11,108.13
7435	Learning Recovery Emergency Block Grant	2,095,607.17	770,751.17
7810	Other Restricted State	72,227.00	72,227.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	87,923.08	87,923.08
9010	Other Restricted Local	2,948,392.07	2,948,392.07
Total, Restricted Balance		25,238,809.79	20,489,788.79

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	325,050.64	270,000.00	-42.2%
5) TOTAL, REVENUES			325,050.64	270,000.00	-42.2%
<b>B. EXPENDITURES</b>					
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	69,022.64	62,000.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	227,411.57	200,000.00	-12.1%
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			296,434.21	262,000.00	-22.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,616.43	8,000.00	-72.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,616.43	8,000.00	-72.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,948.81	225,565.24	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,948.81	225,565.24	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,948.81	225,565.24	14.5%
2) Ending Balance, June 30 (E + F1e)			225,565.24	233,565.24	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225,565.24	233,565.24	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	225,565.24		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			225,565.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			225,565.24		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	94,193.45	65,000.00	-31.0%
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	230,857.19	205,000.00	-11.2%
TOTAL, REVENUES			325,050.64	270,000.00	-42.2%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	69,022.64	62,000.00	-10.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,022.64	62,000.00	-10.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	227,411.57	200,000.00	-12.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			227,411.57	200,000.00	-12.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			296,434.21	262,000.00	-22.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	325,050.64	270,000.00	-42.2%
5) TOTAL, REVENUES			325,050.64	270,000.00	-42.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		296,434.21	262,000.00	-11.6%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			296,434.21	262,000.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28,616.43	8,000.00	-72.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28,616.43	8,000.00	-72.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,948.81	225,565.24	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,948.81	225,565.24	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,948.81	225,565.24	14.5%
2) Ending Balance, June 30 (E + F1e)			225,565.24	233,565.24	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225,565.24	233,565.24	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	225,565.24	233,565.24
Total, Restricted Balance		225,565.24	233,565.24

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,749,869.41	3,056,386.00	-18.5%
4) Other Local Revenue		8600-8799	2,961,411.77	2,680,000.00	-9.5%
5) TOTAL, REVENUES			6,711,281.18	5,736,386.00	-14.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	897,413.23	799,292.00	-10.9%
2) Classified Salaries		2000-2999	2,563,051.50	2,448,956.00	-4.5%
3) Employee Benefits		3000-3999	1,570,483.06	1,623,785.00	3.4%
4) Books and Supplies		4000-4999	563,303.41	208,108.00	-63.1%
5) Services and Other Operating Expenditures		5000-5999	269,207.12	138,288.00	-48.6%
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	288,636.64	384,957.00	33.4%
9) TOTAL, EXPENDITURES			6,152,094.96	5,603,386.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			559,186.22	133,000.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			559,186.22	133,000.00	-76.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,173,965.58	3,733,151.80	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,173,965.58	3,733,151.80	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,173,965.58	3,733,151.80	17.6%
2) Ending Balance, June 30 (E + F1e)			3,733,151.80	3,866,151.80	3.6%
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	2,975,771.25	2,975,771.25	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	757,380.55	890,380.55	17.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,382,704.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	47,290.13		
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	43,886.18		
4) Due from Grantor Government		9290	26,377.78		
5) Due from Other Funds		9310	801.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,501,059.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	314,133.14		
2) Due to Grantor Governments		9590	4,805.00		
3) Due to Other Funds		9610	275,609.65		
4) Current Loans		9640			
5) Unearned Revenue		9650	173,360.29		
6) TOTAL, LIABILITIES			767,908.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,733,151.80		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,834,013.78	2,900,000.00	2.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	915,855.63	156,386.00	-82.9%
TOTAL, OTHER STATE REVENUE			3,749,869.41	3,056,386.00	-18.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	197,760.97	200,000.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,997.13	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,703,291.67	2,480,000.00	-8.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,362.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,961,411.77	2,680,000.00	-9.5%
TOTAL, REVENUES			6,711,281.18	5,736,386.00	-14.5%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	846,279.29	747,305.00	-11.7%
Certificated Pupil Support Salaries		1200	15,640.93	16,115.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	35,493.01	35,872.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>897,413.23</b>	<b>799,292.00</b>	<b>-10.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,474,257.61	1,300,872.00	-11.8%
Classified Support Salaries		2200	30,231.01	25,563.00	-15.4%
Classified Supervisors' and Administrators' Salaries		2300	773,798.39	833,122.00	7.7%
Clerical, Technical and Office Salaries		2400	284,351.62	289,399.00	1.8%
Other Classified Salaries		2900	412.87	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,563,051.50</b>	<b>2,448,956.00</b>	<b>-4.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	194,091.38	180,612.00	-6.9%
PERS		3201-3202	599,085.07	598,482.00	-0.1%
OASDI/Medicare/Alternative		3301-3302	212,868.58	210,297.00	-1.2%
Health and Welfare Benefits		3401-3402	483,082.99	558,048.00	15.5%
Unemployment Insurance		3501-3502	1,696.40	1,630.00	-3.9%
Workers' Compensation		3601-3602	31,173.82	29,235.00	-6.2%
OPEB, Allocated		3701-3702	48,484.82	45,481.00	-6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,570,483.06</b>	<b>1,623,785.00</b>	<b>3.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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	448,554.42	208,108.00	-53.6%
Noncapitalized Equipment		4400	114,748.99	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>563,303.41</b>	<b>208,108.00</b>	<b>-63.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,505.71	3,882.00	-54.4%
Dues and Memberships		5300	1,705.00	1,705.00	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	12,105.34	6,851.00	-43.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,235.27	1,000.00	-84.0%
Professional/Consulting Services and Operating Expenditures		5800	228,515.92	119,725.00	-47.6%
Communications		5900	12,139.88	5,125.00	-57.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>269,207.12</b>	<b>138,288.00</b>	<b>-48.6%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	288,636.64	384,957.00	33.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			288,636.64	384,957.00	33.4%
TOTAL, EXPENDITURES			6,152,094.96	5,603,386.00	-8.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,749,869.41	3,056,386.00	-18.5%
4) Other Local Revenue		8600-8799	2,961,411.77	2,680,000.00	-9.5%
5) TOTAL, REVENUES			6,711,281.18	5,736,386.00	-14.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,934,699.30	3,207,453.00	-18.5%
2) Instruction - Related Services	2000-2999		1,862,892.66	1,949,842.00	4.7%
3) Pupil Services	3000-3999		65,458.86	61,134.00	-6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		288,636.64	384,957.00	33.4%
8) Plant Services	8000-8999		407.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,152,094.96	5,603,386.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			559,186.22	133,000.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			559,186.22	133,000.00	-76.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,173,965.58	3,733,151.80	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,173,965.58	3,733,151.80	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,173,965.58	3,733,151.80	17.6%
2) Ending Balance, June 30 (E + F1e)			3,733,151.80	3,866,151.80	3.6%
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					
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	757,380.55	890,380.55	17.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	531,162.00	531,162.00
6130	Early Education: Center-Based Reserve Account	551,244.25	551,244.25
7810	Other Restricted State	1,893,365.00	1,893,365.00
Total, Restricted Balance		2,975,771.25	2,975,771.25

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,688,068.35	5,046,331.00	-11.3%
3) Other State Revenue		8300-8599	4,124,530.74	4,054,803.00	-1.7%
4) Other Local Revenue		8600-8799	260,017.91	276,225.00	6.2%
5) TOTAL, REVENUES			10,072,617.00	9,377,359.00	-6.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,037,666.10	3,394,538.00	11.7%
3) Employee Benefits		3000-3999	1,575,547.76	1,963,187.00	24.6%
4) Books and Supplies		4000-4999	3,900,673.38	3,414,950.00	-12.5%
5) Services and Other Operating Expenditures		5000-5999	399,463.83	351,500.00	-12.0%
6) Capital Outlay		6000-6999	59,813.43	892,500.00	1,392.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	269,515.05	394,207.00	46.3%
9) TOTAL, EXPENDITURES			9,242,679.55	10,410,882.00	12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			829,937.45	(1,033,523.00)	-224.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			829,937.45	(1,033,523.00)	-224.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,903,831.90	11,733,769.35	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,903,831.90	11,733,769.35	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,903,831.90	11,733,769.35	7.6%
2) Ending Balance, June 30 (E + F1e)			11,733,769.35	10,700,246.35	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	229.45	0.00	-100.0%
Stores		9712	929,240.16	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	10,804,299.74	10,700,246.35	-1.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,078,204.48		
c) in Revolving Cash Account		9130	229.45		
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	0.00		
4) Due from Grantor Government		9290	2,305,995.91		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	929,240.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,313,670.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,405,718.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	174,181.67		
6) TOTAL, LIABILITIES			1,579,900.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,733,769.35		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,688,068.35	5,046,331.00	-11.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,688,068.35	5,046,331.00	-11.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,124,530.74	4,054,803.00	-1.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,124,530.74	4,054,803.00	-1.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	110,147.19	104,700.00	-4.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,869.09	1,500.00	-19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	148,001.63	170,025.00	14.9%
TOTAL, OTHER LOCAL REVENUE			260,017.91	276,225.00	6.2%
TOTAL, REVENUES			10,072,617.00	9,377,359.00	-6.9%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,592,654.68	2,596,182.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	445,011.42	609,499.00	37.0%
Clerical, Technical and Office Salaries		2400	0.00	188,857.00	New
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			3,037,666.10	3,394,538.00	11.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	731,370.15	910,076.00	24.4%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	225,216.34	260,332.00	15.6%
Unemployment Insurance		3401-3402	547,487.11	713,007.00	30.2%
Workers' Compensation		3501-3502	1,474.89	1,697.00	15.1%
OPEB, Allocated		3601-3602	27,390.99	30,551.00	11.5%
OPEB, Active Employees		3701-3702	42,608.28	47,524.00	11.5%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,575,547.76	1,963,187.00	24.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200,577.03	163,750.00	-18.4%
Noncapitalized Equipment		4400	123,677.03	485,200.00	292.3%
Food		4700	3,576,419.32	2,766,000.00	-22.7%
TOTAL, BOOKS AND SUPPLIES			3,900,673.38	3,414,950.00	-12.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,691.04	17,000.00	34.0%
Dues and Memberships		5300	4,600.92	5,000.00	8.7%
Insurance		5400-5450	4,743.00	4,900.00	3.3%
Operations and Housekeeping Services		5500	82,367.73	100,000.00	21.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,023.58	123,000.00	-21.2%
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	109,611.15	77,100.00	-29.7%
Communications		5900	29,426.41	24,500.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			399,463.83	351,500.00	-12.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	135,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	59,813.43	757,500.00	1,166.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,813.43	892,500.00	1,392.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	269,515.05	394,207.00	46.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			269,515.05	394,207.00	46.3%
TOTAL, EXPENDITURES			9,242,679.55	10,410,882.00	12.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,688,068.35	5,046,331.00	-11.3%
3) Other State Revenue		8300-8599	4,124,530.74	4,054,803.00	-1.7%
4) Other Local Revenue		8600-8799	260,017.91	276,225.00	6.2%
5) TOTAL, REVENUES			10,072,617.00	9,377,359.00	-6.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,890,796.77	9,781,675.00	10.0%
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		269,515.05	394,207.00	46.3%
8) Plant Services	8000-8999		82,367.73	235,000.00	185.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,242,679.55	10,410,882.00	12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			829,937.45	(1,033,523.00)	-224.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			829,937.45	(1,033,523.00)	-224.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,903,831.90	11,733,769.35	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,903,831.90	11,733,769.35	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,903,831.90	11,733,769.35	7.6%
2) Ending Balance, June 30 (E + F1e)			11,733,769.35	10,700,246.35	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	229.45	0.00	-100.0%
Stores		9712	929,240.16	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	10,804,299.74	10,700,246.35	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,804,299.74	10,700,246.35
Total, Restricted Balance		10,804,299.74	10,700,246.35

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3.07	2.00	-34.9%
5) TOTAL, REVENUES			3.07	2.00	-34.9%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3.07	2.00	-34.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3.07	2.00	-34.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.12	59.19	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.12	59.19	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.12	59.19	5.5%
2) Ending Balance, June 30 (E + F1e)			59.19	61.19	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	59.19	61.19	3.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	58.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.63		
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	0.20		
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			59.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			59.19		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	2.44	2.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.63	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			3.07	2.00	-34.9%
TOTAL, REVENUES			3.07	2.00	-34.9%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	3.07	2.00	-34.9%
5) TOTAL, REVENUES			3.07	2.00	-34.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3.07	2.00	-34.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3.07	2.00	-34.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56.12	59.19	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.12	59.19	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.12	59.19	5.5%
2) Ending Balance, June 30 (E + F1e)			59.19	61.19	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	59.19	61.19	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	741,347.39	400,030.00	-46.0%
5) TOTAL, REVENUES			741,347.39	400,030.00	-46.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,427.75	380,662.00	181.1%
3) Employee Benefits		3000-3999	69,970.67	207,900.00	197.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	347,463.87	5,000.00	-98.6%
6) Capital Outlay		6000-6999	10,611,082.07	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			11,163,944.36	593,562.00	-94.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,422,596.97)	(193,532.00)	-98.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	49,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,577,403.03	(193,532.00)	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	845.30	38,578,248.33	4,563,752.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			845.30	38,578,248.33	4,563,752.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			845.30	38,578,248.33	4,563,752.9%
2) Ending Balance, June 30 (E + F1e)			38,578,248.33	38,384,716.33	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,577,354.92	38,383,792.92	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	893.41	923.41	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	42,305,441.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	461,169.11		
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	149,311.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	87.87		
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			42,916,009.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,325,535.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,225.66		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,337,761.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			38,578,248.33		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	280,176.28	400,030.00	42.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	461,171.11	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			741,347.39	400,030.00	-46.0%
TOTAL, REVENUES			741,347.39	400,030.00	-46.0%
<b>CLASSIFIED SALARIES</b>					
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	112,041.23	282,871.00	152.5%
Clerical, Technical and Office Salaries		2400	23,386.52	97,791.00	318.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>135,427.75</b>	<b>380,662.00</b>	<b>181.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,630.53	102,055.00	178.6%
OASDI/Medicare/Alternative		3301-3302	10,192.85	29,121.00	185.7%
Health and Welfare Benefits		3401-3402	19,940.63	67,779.00	239.9%
Unemployment Insurance		3501-3502	66.61	190.00	185.2%
Workers' Compensation		3601-3602	1,228.70	3,426.00	178.8%
OPEB, Allocated		3701-3702	1,911.35	5,329.00	178.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>69,970.67</b>	<b>207,900.00</b>	<b>197.1%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,095.60	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	346,368.27	5,000.00	-98.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>347,463.87</b>	<b>5,000.00</b>	<b>-98.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	194,776.17	0.00	-100.0%
Land Improvements		6170	664,052.23	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,752,253.67	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,611,082.07</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,163,944.36</b>	<b>593,562.00</b>	<b>-94.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	49,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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			49,000,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			49,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	741,347.39	400,030.00	-46.0%
5) TOTAL, REVENUES			741,347.39	400,030.00	-46.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,163,944.36	593,562.00	-94.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,163,944.36	593,562.00	-94.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(10,422,596.97)	(193,532.00)	-98.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	49,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,577,403.03	(193,532.00)	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	845.30	38,578,248.33	4,563,752.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			845.30	38,578,248.33	4,563,752.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			845.30	38,578,248.33	4,563,752.9%
2) Ending Balance, June 30 (E + F1e)			38,578,248.33	38,384,716.33	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,577,354.92	38,383,792.92	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	893.41	923.41	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	38,577,354.92	38,383,792.92
Total, Restricted Balance		38,577,354.92	38,383,792.92

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	835,388.65	570,000.00	-31.8%
5) TOTAL, REVENUES			835,388.65	570,000.00	-31.8%
<b>B. EXPENDITURES</b>					
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	80,812.80	93,714.00	16.0%
6) Capital Outlay		6000-6999	1,052,267.75	1,106,483.00	5.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,460.13	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,164,540.68	1,200,197.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(329,152.03)	(630,197.00)	91.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(329,152.03)	(630,197.00)	91.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,983,628.16	1,654,476.13	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,983,628.16	1,654,476.13	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,983,628.16	1,654,476.13	-16.6%
2) Ending Balance, June 30 (E + F1e)			1,654,476.13	1,024,279.13	-38.1%
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	1,654,476.13	1,024,279.13	-38.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,623,467.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	17,876.24		
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	99,446.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,740,791.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	81,966.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,348.15		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			86,314.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,654,476.13		
<b>OTHER STATE REVENUE</b>					
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
<b>OTHER LOCAL REVENUE</b>					
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	70,097.59	70,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	20,966.24	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	744,324.82	500,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				835,388.65	570,000.00
TOTAL, REVENUES				835,388.65	570,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
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	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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	45,613.87	45,614.00	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	35,198.93	48,100.00	36.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,812.80	93,714.00	16.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,052,267.75	1,106,483.00	5.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,052,267.75	1,106,483.00	5.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	31,460.13	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			31,460.13	0.00	-100.0%
TOTAL, EXPENDITURES			1,164,540.68	1,200,197.00	3.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	835,388.65	570,000.00	-31.8%
5) TOTAL, REVENUES			835,388.65	570,000.00	-31.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,133,080.55	1,200,197.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	31,460.13	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,164,540.68	1,200,197.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(329,152.03)	(630,197.00)	91.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(329,152.03)	(630,197.00)	91.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,983,628.16	1,654,476.13	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,983,628.16	1,654,476.13	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,983,628.16	1,654,476.13	-16.6%
2) Ending Balance, June 30 (E + F1e)			1,654,476.13	1,024,279.13	-38.1%
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	1,654,476.13	1,024,279.13	-38.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,654,476.13	1,024,279.13
Total, Restricted Balance		1,654,476.13	1,024,279.13

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,973,409.02	1,820,000.00	-7.8%
5) TOTAL, REVENUES			1,973,409.02	1,820,000.00	-7.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,875.20	224,923.00	7.7%
3) Employee Benefits		3000-3999	142,677.30	157,416.00	10.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	88,819.00	89,300.00	0.5%
6) Capital Outlay		6000-6999	1,181,987.27	735,098.00	-37.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	84,785.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,622,358.77	1,291,522.00	-20.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			351,050.25	528,478.00	50.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			351,050.25	528,478.00	50.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,471,321.78	3,822,372.03	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,471,321.78	3,822,372.03	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,471,321.78	3,822,372.03	10.1%
2) Ending Balance, June 30 (E + F1e)			3,822,372.03	4,350,850.03	13.8%
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					
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	169,032.36	49,258.36	-70.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,779,896.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	40,785.73		
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	10,829.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	308,012.36		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,139,523.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	297,124.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,027.77		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			317,151.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,822,372.03		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,787,712.37	1,700,000.00	-4.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133,062.42	120,000.00	-9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,919.73	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,714.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,973,409.02	1,820,000.00	-7.8%
TOTAL, REVENUES			1,973,409.02	1,820,000.00	-7.8%
<b>CLASSIFIED SALARIES</b>					
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	208,875.20	224,923.00	7.7%
TOTAL, CLASSIFIED SALARIES			208,875.20	224,923.00	7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	55,028.30	61,630.00	12.0%
OASDI/Medicare/Alternative		3301-3302	15,340.55	17,208.00	12.2%
Health and Welfare Benefits		3401-3402	67,404.96	73,294.00	8.7%
Unemployment Insurance		3501-3502	99.28	113.00	13.8%
Workers' Compensation		3601-3602	1,879.96	2,023.00	7.6%
OPEB, Allocated		3701-3702	2,924.25	3,148.00	7.7%

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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			142,677.30	157,416.00	10.3%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	88,819.00	89,300.00	0.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			88,819.00	89,300.00	0.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	152,455.77	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,029,531.50	735,098.00	-28.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			1,181,987.27	735,098.00	-37.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	84,785.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	84,785.00	New
<b>TOTAL, EXPENDITURES</b>			1,622,358.77	1,291,522.00	-20.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,973,409.02	1,820,000.00	-7.8%
5) TOTAL, REVENUES			1,973,409.02	1,820,000.00	-7.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,622,358.77	1,206,737.00	-25.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	84,785.00	New
10) TOTAL, EXPENDITURES			1,622,358.77	1,291,522.00	-20.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			351,050.25	528,478.00	50.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			351,050.25	528,478.00	50.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,471,321.78	3,822,372.03	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,471,321.78	3,822,372.03	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,471,321.78	3,822,372.03	10.1%
2) Ending Balance, June 30 (E + F1e)			3,822,372.03	4,350,850.03	13.8%
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	3,653,339.67	4,301,591.67	17.7%
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	169,032.36	49,258.36	-70.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	3,653,339.67	4,301,591.67
Total, Restricted Balance		3,653,339.67	4,301,591.67

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,184,003.02	1,305,160.00	10.2%
5) TOTAL, REVENUES			1,184,003.02	1,305,160.00	10.2%
<b>B. EXPENDITURES</b>					
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	167,723.68	140,033.00	-16.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	625,911.83	832,806.00	33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			793,635.51	972,839.00	22.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			390,367.51	332,321.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	253,158.06	515,000.00	103.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(253,158.06)	(515,000.00)	103.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			137,209.45	(182,679.00)	-233.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,209.33	746,418.78	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,209.33	746,418.78	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,209.33	746,418.78	22.5%
2) Ending Balance, June 30 (E + F1e)			746,418.78	563,739.78	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	746,418.78	563,739.78	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,660.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	363.20		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,830,864.79		
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	69,726.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,934,615.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	101,485.92		
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	1,086,710.30		
6) TOTAL, LIABILITIES			1,188,196.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			746,418.78		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	757,632.38	555,000.00	-26.7%
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	40,343.17	50,160.00	24.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	475.20	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	69,614.00	0.00	-100.0%
All Other Transfers In from All Others		8799	315,938.27	700,000.00	121.6%
TOTAL, OTHER LOCAL REVENUE			1,184,003.02	1,305,160.00	10.2%
TOTAL, REVENUES			1,184,003.02	1,305,160.00	10.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	167,723.88	140,033.00	-16.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			167,723.88	140,033.00	-16.5%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	187,150.43	168,727.00	-9.8%
		7439	438,761.40	664,079.00	51.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			625,911.83	832,806.00	33.1%
TOTAL, EXPENDITURES			793,635.51	972,839.00	22.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	253,158.06	515,000.00	103.4%
(d) TOTAL, USES			253,158.06	515,000.00	103.4%
<b>CONTRIBUTIONS</b>					
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)			(253,158.06)	(515,000.00)	103.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,184,003.02	1,305,160.00	10.2%
5) TOTAL, REVENUES			1,184,003.02	1,305,160.00	10.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		167,723.68	140,033.00	-16.5%
9) Other Outgo	9000-9999	Except 7600-7699	625,911.83	832,806.00	33.1%
10) TOTAL, EXPENDITURES			793,635.51	972,839.00	22.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			390,367.51	332,321.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	253,158.06	515,000.00	103.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(253,158.06)	(515,000.00)	103.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			137,209.45	(182,679.00)	-233.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,209.33	746,418.78	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,209.33	746,418.78	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,209.33	746,418.78	22.5%
2) Ending Balance, June 30 (E + F1e)			746,418.78	563,739.78	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	746,418.78	563,739.78	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	746,418.78	563,739.78
Total, Restricted Balance		746,418.78	563,739.78

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,725.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,569,896.00	4,730,565.00	3.5%
5) TOTAL, REVENUES			4,587,621.00	4,730,565.00	3.1%
<b>B. EXPENDITURES</b>					
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	4,463,340.00	6,664,346.00	49.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,463,340.00	6,664,346.00	49.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			124,281.00	(1,933,781.00)	-1,656.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	4,083,767.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,083,767.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,208,048.00	(1,933,781.00)	-146.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,535,246.00	8,759,963.00	93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,535,246.00	8,759,963.00	93.2%
d) Other Restatements		9795	16,669.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,551,915.00	8,759,963.00	92.4%
2) Ending Balance, June 30 (E + F1e)			8,759,963.00	6,826,182.00	-22.1%
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					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,709,693.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,270.00		
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			8,759,963.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,759,963.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	17,725.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,725.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,111,587.00	4,630,564.00	12.6%
Unsecured Roll		8612	176,820.00	0.00	-100.0%
Prior Years' Taxes		8613	81,791.00	89,652.00	9.6%
Supplemental Taxes		8614	88,493.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	111,205.00	10,349.00	-90.7%
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			4,569,896.00	4,730,565.00	3.5%
TOTAL, REVENUES			4,587,621.00	4,730,565.00	3.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,120,000.00	4,400,000.00	6.8%
Bond Interest and Other Service Charges		7434	343,340.00	2,264,346.00	559.5%
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)			4,463,340.00	6,664,346.00	49.3%
TOTAL, EXPENDITURES			4,463,340.00	6,664,346.00	49.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	4,083,767.00	0.00	-100.0%
(c) TOTAL, SOURCES			4,083,767.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>4,083,767.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,725.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,569,896.00	4,730,565.00	3.5%
5) TOTAL, REVENUES			4,587,621.00	4,730,565.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,463,340.00	6,664,346.00	49.3%
10) TOTAL, EXPENDITURES			4,463,340.00	6,664,346.00	49.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			124,281.00	(1,933,781.00)	-1,656.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	4,083,767.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,083,767.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,208,048.00	(1,933,781.00)	-146.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,535,246.00	8,759,963.00	93.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,535,246.00	8,759,963.00	93.2%
d) Other Restatements		9795	16,669.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,551,915.00	8,759,963.00	92.4%
2) Ending Balance, June 30 (E + F1e)			8,759,963.00	6,826,182.00	-22.1%
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	8,759,963.00	6,826,182.00	-22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	8,759,963.00	6,826,182.00
Total, Restricted Balance		8,759,963.00	6,826,182.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,224,283.12	2,703,500.00	-16.2%
5) TOTAL, REVENUES			3,224,283.12	2,703,500.00	-16.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	223,785.99	226,599.00	1.3%
3) Employee Benefits		3000-3999	119,876.21	121,615.00	1.5%
4) Books and Supplies		4000-4999	24,497.73	15,252.00	-37.7%
5) Services and Other Operating Expenses		5000-5999	2,561,414.56	2,936,534.00	14.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,929,574.49	3,300,000.00	12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			294,708.63	(596,500.00)	-302.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			294,708.63	(596,500.00)	-302.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,119,865.47	4,414,574.10	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,119,865.47	4,414,574.10	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,119,865.47	4,414,574.10	7.2%
2) Ending Net Position, June 30 (E + F1e)			4,414,574.10	3,818,074.10	-13.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,414,574.10	3,818,074.10	-13.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,310,581.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	78,882.42		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	125,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,287.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	453,031.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			7,991,783.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	481,727.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,334.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	3,090,147.00		
7) TOTAL, LIABILITIES			3,577,209.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			4,414,574.10		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	303,971.34	253,500.00	-16.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	94,209.42	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,824,602.36	2,450,000.00	-13.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,224,283.12	2,703,500.00	-16.2%
TOTAL, REVENUES			3,224,283.12	2,703,500.00	-16.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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	142,740.00	145,121.00	1.7%
Clerical, Technical and Office Salaries		2400	81,045.99	81,478.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>223,785.99</b>	<b>226,599.00</b>	<b>1.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,106.56	62,088.00	3.3%
OASDI/Medicare/Alternative		3301-3302	16,931.47	17,334.00	2.4%
Health and Welfare Benefits		3401-3402	37,539.17	36,869.00	-1.8%
Unemployment Insurance		3501-3502	110.40	113.00	2.4%
Workers' Compensation		3601-3602	2,030.42	2,039.00	0.4%
OPEB, Allocated		3701-3702	3,158.19	3,172.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>119,876.21</b>	<b>121,615.00</b>	<b>1.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,763.30	15,252.00	-29.9%
Noncapitalized Equipment		4400	2,734.43	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>24,497.73</b>	<b>15,252.00</b>	<b>-37.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,848.00	3,800.00	33.4%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	1,249,237.85	2,145,000.00	71.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,693.55	4,225.00	14.4%
Transfers of Direct Costs - Interfund		5750	1,961.75	409.00	-79.2%
Professional/Consulting Services and					
Operating Expenditures		5800	1,303,373.41	783,100.00	-39.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,561,414.56</b>	<b>2,936,534.00</b>	<b>14.6%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,929,574.49</b>	<b>3,300,000.00</b>	<b>12.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
(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
<b>A. REVENUES</b>					
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	3,224,283.12	2,703,500.00	-16.2%
5) TOTAL, REVENUES			3,224,283.12	2,703,500.00	-16.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,929,574.49	3,300,000.00	12.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,929,574.49	3,300,000.00	12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			294,708.63	(596,500.00)	-302.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			294,708.63	(596,500.00)	-302.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,119,865.47	4,414,574.10	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,119,865.47	4,414,574.10	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,119,865.47	4,414,574.10	7.2%
2) Ending Net Position, June 30 (E + F1e)			4,414,574.10	3,818,074.10	-13.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,414,574.10	3,818,074.10	-13.5%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	10,804.76	10,783.64	11,090.00	10,739.97	10,739.97	10,931.72
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,804.76	10,783.64	11,090.00	10,739.97	10,739.97	10,931.72
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	12.41	12.41	12.41	12.41	12.41	12.41
b. Special Education-Special Day Class	4.30	4.30	4.30	4.30	4.30	4.30
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.67	.67	.67	.67	.67	.67
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	17.38	17.38	17.38	17.38	17.38	17.38
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	10,822.14	10,801.02	11,107.38	10,757.35	10,757.35	10,949.10
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,198,655.00		9,198,655.00			9,198,655.00
Work in Progress	5,257,836.00	4,050,961.00	9,308,797.00			9,308,797.00
Total capital assets not being depreciated	14,456,491.00	4,050,961.00	18,507,452.00	0.00	0.00	18,507,452.00
Capital assets being depreciated:						
Land Improvements	29,795,425.00	5,204,456.00	34,999,881.00			34,999,881.00
Buildings	144,984,177.00	611,529.00	145,595,706.00			145,595,706.00
Equipment	18,111,742.00	734,504.00	18,846,246.00			18,846,246.00
Total capital assets being depreciated	192,891,344.00	6,550,489.00	199,441,833.00	0.00	0.00	199,441,833.00
Accumulated Depreciation for:						
Land Improvements	(19,534,122.00)	(556,609.00)	(20,090,731.00)			(20,090,731.00)
Buildings	(94,691,693.00)	(4,263,839.00)	(98,955,532.00)			(98,955,532.00)
Equipment	(15,300,259.00)	(814,376.00)	(16,114,635.00)			(16,114,635.00)
Total accumulated depreciation	(129,526,074.00)	(5,634,824.00)	(135,160,898.00)	0.00	0.00	(135,160,898.00)
Total capital assets being depreciated, net excluding lease and subscription assets	63,365,270.00	915,665.00	64,280,935.00	0.00	0.00	64,280,935.00
Lease Assets	541,489.00	212,357.00	753,846.00			753,846.00
Accumulated amortization for lease assets	(101,529.00)	(190,227.00)	(291,756.00)			(291,756.00)
Total lease assets, net	439,960.00	22,130.00	462,090.00	0.00	0.00	462,090.00
Subscription Assets	561,294.00	56,056.00	617,350.00			617,350.00
Accumulated amortization for subscription assets	(147,005.00)	(85,798.00)	(232,803.00)			(232,803.00)
Total subscription assets, net	414,289.00	(29,742.00)	384,547.00	0.00	0.00	384,547.00
Governmental activity capital assets, net	78,676,010.00	4,959,014.00	83,635,024.00	0.00	0.00	83,635,024.00
<b>Business-Type Activities:</b>						
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, Part A, Basic Grants Low Income and Neglected	ESSA School Improvement (CSI) Funding for LEAs	Title IV, Part A, Student Support and Academic Enrichment Grants	Title II, Part A, Supporting Effective Instruction	Title III, English Learner Student Program	Title III, Immigrant Student Program	IDEA Mental Health Allocation Plan, Part B, Sec 611
FEDERAL CATALOG NUMBER	84.010	84.010	84.424	84.367	84.365	84.365	84.427A
RESOURCE CODE	3101	3182	4127	4035	4203	4201	3327
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8182
LOCAL DESCRIPTION (if any)	212	213	215	217	224	226	229
<b>AWARD</b>							
1. Prior Year Carry over	368,126.86	174,382.00	132,372.83	957.00	9,678.22	12,588.40	
2. a. Current Year Award	2,320,497.00		180,341.00	329,818.00	288,494.00	41,799.00	138,070.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,320,497.00	0.00	180,341.00	329,818.00	288,494.00	41,799.00	138,070.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,688,623.86	174,382.00	312,713.83	330,775.00	298,172.22	54,387.40	138,070.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	230,821.86	43,596.00				12,588.40	
6. Cash Received in Current Year	1,933,534.00	55,617.00	256,849.83	324,483.84	291,148.22	41,799.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,164,355.86	99,213.00	256,849.83	324,483.84	291,148.22	54,387.40	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,290,890.59	165,236.45	185,683.38	330,775.00	274,788.70	40,701.68	138,070.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,290,890.59	165,236.45	185,683.38	330,775.00	274,788.70	40,701.68	138,070.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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
(line 8 minus line 9 plus line 12)	(126,534.73)	(66,023.45)	71,166.45	(6,291.16)	16,359.52	13,685.72	(138,070.00)
a. Unearned Revenue			71,166.45		16,359.52	13,685.72	
b. Accounts Payable							
c. Accounts Receivable	126,534.73	66,023.45		6,291.16			138,070.00
14. Unused Grant Award Calculation (line 4 minus line 9)	397,733.27	9,145.55	127,030.45	0.00	23,383.52	13,685.72	0.00
15. If Carryover is allowed, enter line 14 amount here	397,733.27	9,145.55	127,030.45	0.00	23,383.52	13,685.72	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,290,890.59	165,236.45	185,683.38	330,775.00	274,788.70	40,701.68	138,070.00

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
FEDERAL PROGRAM NAME	IDEA Basic Local Assistance Entitlement, Part B, Sec 611	IDEA Basic Local Assistance Entitlement, Part B, Sec 611	IDEA Local Assistance, Part B, Sec 611, Private School ISPs	IDEA Preschool Grants, Part B, Sec 619	IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Prog
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.173	84.027	84.173	84.425
RESOURCE CODE	3310	3310	3311	3315	3312	3318	3225
REVENUE OBJECT	8181	8181	8181	8182	8990	8990	8290
LOCAL DESCRIPTION (if any)	242	248	252	253	256	257	272
<b>AWARD</b>							
1. Prior Year Carry over							249,281.68
2. a. Current Year Award	1,888,857.90	304,491.00	22,500.26	65,867.00	390,145.00	11,624.00	
b. Transferability (ESSA)							
c. Other Adjustments			26,222.19				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,888,857.90	304,491.00	48,722.45	65,867.00	390,145.00	11,624.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,888,857.90	304,491.00	48,722.45	65,867.00	390,145.00	11,624.00	249,281.68
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	732,308.98	95,748.44	5,026.16				249,281.68
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	732,308.98	95,748.44	5,026.16	0.00	0.00	0.00	249,281.68
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,888,857.90	304,491.00	48,722.45	65,867.00			249,281.68
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,888,857.90	304,491.00	48,722.45	65,867.00	0.00	0.00	249,281.68
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,156,548.92)	(208,742.56)	(43,696.29)	(65,867.00)	0.00	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,156,548.92	208,742.56	43,696.29	65,867.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	390,145.00	11,624.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	390,145.00	11,624.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,888,857.90	304,491.00	48,722.45	65,867.00	0.00	0.00	249,281.68

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)	
<b>AWARD</b>	
1. Prior Year Carry over	947,386.99
2. a. Current Year Award	5,982,504.16
b. Transferability (ESSA)	0.00
c. Other Adjustments	26,222.19
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	6,008,726.35
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	6,956,113.34
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	287,006.26
6. Cash Received in Current Year	3,985,797.15
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	4,272,803.41
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	5,983,365.83
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	5,983,365.83
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,710,562.42)
a. Unearned Revenue	101,211.69
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	1,811,774.11
14. Unused Grant Award Calculation (line 4 minus line 9)	972,747.51
15. If Carryover is allowed, enter line 14 amount here	972,747.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,983,365.83

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	Inclusive Early Education Expansion Grant	After School Education and Safety (ASES)	K- 12 Strong Workforce Program Round 5	K- 12 Strong Workforce Program Round 7	CA National Board Certified Teacher Incentiv e Program	K- 12 Strong Workforce Program	On-Behalf Pension Contributions
RESOURCE CODE	6128	6010	6388	6388	6271	6388	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	317	329	338	342	346	360	830/831/832/834/837
<b>AWARD</b>							
1. Prior Year Carry over	1,687,463.18	134,263.74	193,070.00			5,802.51	
2. a. Current Year Award		2,056,919.00		600,000.00	10,000.00		6,952,309.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	2,056,919.00	0.00	600,000.00	10,000.00	0.00	6,952,309.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,687,463.18	2,191,182.74	193,070.00	600,000.00	10,000.00	5,802.51	6,952,309.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			88,070.00			5,802.51	
6. Cash Received in Current Year	1,687,463.18	1,987,378.30		420,000.00			6,952,309.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,687,463.18	1,987,378.30	88,070.00	420,000.00	0.00	5,802.51	6,952,309.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,687,463.18	2,191,182.74	193,070.00	734.36		5,802.51	6,952,309.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,687,463.18	2,191,182.74	193,070.00	734.36	0.00	5,802.51	6,952,309.00
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	(203,804.44)	(105,000.00)	419,265.64	0.00	0.00	0.00
a. Unearned Revenue				419,265.64			
b. Accounts Payable							
c. Accounts Receivable		203,804.44	105,000.00				

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
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	599,265.64	10,000.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	599,265.64	10,000.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,687,463.18	2,191,182.74	193,070.00	734.36	0.00	5,802.51	6,952,309.00

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	Early Education: California State Preschool Program	Prekindergarten and Family Literacy , Program Support	Universal Prekindergarten Planning & Implementation Grant	<b>TOTAL</b>
RESOURCE CODE	6105	6052	6053	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	12-310	12-311	12-349	
<b>AWARD</b>				
1. Prior Year Carry over			455,020.25	2,475,619.68
2. a. Current Year Award	2,834,013.78	15,000.00		12,468,241.78
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	2,834,013.78	15,000.00	0.00	12,468,241.78
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	2,834,013.78	15,000.00	455,020.25	14,943,861.46
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year			455,020.25	548,892.76
6. Cash Received in Current Year	2,817,834.00	4,802.00		13,869,786.48
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	2,817,834.00	4,802.00	455,020.25	14,418,679.24
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	2,834,013.78	15,000.00	328,288.15	14,207,863.72
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,834,013.78	15,000.00	328,288.15	14,207,863.72
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)	(16,179.78)	(10,198.00)	126,732.10	210,815.52
a. Unearned Revenue			126,732.10	545,997.74
b. Accounts Payable				0.00

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	
c. Accounts Receivable	16,179.78	10,198.00		335,182.22
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	126,732.10	735,997.74
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	126,732.10	735,997.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,834,013.78	15,000.00	328,288.15	14,207,863.72

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

Description	001	002	003	004	005	
LOCAL PROGRAM NAME	School Based Health Incentive Program	Early Learning Specialist	California Schools Healthy Air, Plumbing, and Efficiency Program	Orangethorpe Community Ctr	Quality Rating Improvement System (QRIS)	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8590	
LOCAL DESCRIPTION (if any)	245	275	393	398	12-340	
<b>AWARD</b>						
1. Prior Year Carry over				66,670.65	77,125.67	143,796.32
2. a. Current Year Award	110,679.52	165,101.32	1,963,949.00		84,000.00	2,323,729.84
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,679.52	165,101.32	1,963,949.00	0.00	84,000.00	2,323,729.84
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	110,679.52	165,101.32	1,963,949.00	66,670.65	161,125.67	2,467,526.16
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year				66,670.65		66,670.65
6. Cash Received in Current Year	110,679.52	90,770.06	1,963,949.00		161,125.67	2,326,524.25
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	110,679.52	90,770.06	1,963,949.00	66,670.65	161,125.67	2,393,194.90
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	110,679.52	165,101.32	1,963,949.00	1,807.45	140,342.48	2,381,879.77
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	110,679.52	165,101.32	1,963,949.00	1,807.45	140,342.48	2,381,879.77
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(74,331.26)	0.00	64,863.20	20,783.19	11,315.13
a. Unearned Revenue				64,863.20	20,783.19	85,646.39
b. Accounts Payable						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	002	003	004	005	
c. Accounts Receivable		74,331.26				74,331.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	64,863.20	20,783.19	85,646.39
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	64,863.20	20,783.19	85,646.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	110,679.52	165,101.32	1,963,949.00	1,807.45	140,342.48	2,381,879.77

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

Description	001	
FEDERAL PROGRAM NAME	ARP California State Preschool Program - Rate Supplements	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	5066	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	12-232	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	531,162.00	531,162.00
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)	531,162.00	531,162.00
<b>REVENUES</b>		
5. Cash Received in Current Year		0.00
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00

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

Description	001	
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	531,162.00	531,162.00

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	Special Education Apportionment	Lottery : Instructional Materials	Education Protection Account	Early Education: Center-Based Reserve Account	Educator Effectiveness	Expanded Learning Opportunities Program	CA Community Schools Partnership Program (CCSPP): Implementation Grant
RESOURCE CODE	6500	6300	1400	6130	6266	2600	6332
REVENUE OBJECT	87XX	8560	8012	8990	8590	8590	8590
LOCAL DESCRIPTION (if any)	150	812	820	12-312	331	332	335
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	1,193,217.56	1,926,849.08		532,883.40	1,609,357.05	2,049,030.55	
2. a. Current Year Award	9,740,066.94	1,066,026.43	2,220,982.00			10,548,109.00	2,850,000.00
b. Other Adjustments	(6,984.21)		(294,837.00)	18,360.85			
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,733,082.73	1,066,026.43	1,926,145.00	18,360.85	0.00	10,548,109.00	2,850,000.00
3. Required Matching Funds/Other	21,305,062.40						
4. Total Available Award (sum lines 1, 2c, & 3)	32,231,362.69	2,992,875.51	1,926,145.00	551,244.25	1,609,357.05	12,597,139.55	2,850,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	9,273,325.19	620,588.09	1,926,145.00	23,165.85		7,692,666.00	540,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	459,757.54	445,438.34	0.00	(4,805.00)	0.00	2,855,443.00	2,310,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	459,757.54	445,438.34	0.00	(4,805.00)	0.00	2,855,443.00	2,310,000.00
8. Contributed Matching Funds	21,305,062.40						
9. Total Available (sum lines 5, 7c, & 8)	31,038,145.13	1,066,026.43	1,926,145.00	18,360.85	0.00	10,548,109.00	2,850,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	31,037,540.73	998,069.64	1,926,145.00	0.00	873,039.90	7,779,895.13	288,346.63
11. Non Donor-Authorized							

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
Expenditures							
12. Total Expenditures (line 10 plus line 11)	31,037,540.73	998,069.64	1,926,145.00	0.00	873,039.90	7,779,895.13	288,346.63
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,193,821.96	1,994,805.87	0.00	551,244.25	736,317.15	4,817,244.42	2,561,653.37

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	CA Community Schools Partnership Program (CCSPP): Implementation Grant	Golden State Pathways Program (GSPP)	Literacy Screenings	Dual Language Immersion Grant	Early Education California State Preschool Program - One-time Allocations	Literacy Coaches and Reading Specialists Grant Program	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)
RESOURCE CODE	6332	6383	7810	7810	7810	6211	6770
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	337	339	357	370	12-353	354	374
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	5,625,282.11			250,191.03	1,520,405.00	437,765.10	1,039,076.46
2. a. Current Year Award		60,000.00	72,227.00		372,960.00		1,728,941.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	60,000.00	72,227.00	0.00	372,960.00	0.00	1,728,941.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,625,282.11	60,000.00	72,227.00	250,191.03	1,893,365.00	437,765.10	2,768,017.46
<b>REVENUES</b>							
5. Cash Received in Current Year	1,567,500.00	51,000.00	72,227.00		372,960.00		1,572,532.00
6. Amounts Included in Line 5 for Prior Year Adjustments	(1,567,500.00)						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	9,000.00	0.00	0.00	0.00	0.00	156,409.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	9,000.00	0.00	0.00	0.00	0.00	156,409.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,567,500.00	60,000.00	72,227.00	0.00	372,960.00	0.00	1,728,941.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,651,077.36	297.98	0.00	250,191.03	0.00	135,107.25	1,796,449.06
11. Non Donor-Authorized							

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
Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,651,077.36	297.98	0.00	250,191.03	0.00	135,107.25	1,796,449.06
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	3,974,204.75	59,702.02	72,227.00	0.00	1,893,365.00	302,657.85	971,568.40

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	TOTAL
STATE PROGRAM NAME	Arts, Music, and Instructional Materials Discretionary Block Grant	Classified School Employee Professional Development Block Grant	Learning Recovery Emergency Block Grant	Special Education Early Intervention Preschool Grant	State Mental Health-Related Services	Ongoing & Major Maintenance: Restricted Maintenance Account (RMA)	
RESOURCE CODE	6762	7311	7435	6547	6546	8150	
REVENUE OBJECT	8590	8590	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)	375	386	390	423	503	533	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	3,225,953.58	30,493.29	4,636,012.80	1,273,207.91	38,139.88	89,445.41	25,477,310.21
2. a. Current Year Award				802,635.00	898,118.00		30,360,065.37
b. Other Adjustments							(283,460.36)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	802,635.00	898,118.00	0.00	30,076,605.01
3. Required Matching Funds/Other						6,014,448.00	27,319,510.40
4. Total Available Award (sum lines 1, 2c, & 3)	3,225,953.58	30,493.29	4,636,012.80	2,075,842.91	936,257.88	6,103,893.41	82,873,425.62
<b>REVENUES</b>							
5. Cash Received in Current Year				740,795.00	815,458.00		25,268,362.13
6. Amounts Included in Line 5 for Prior Year Adjustments							(1,567,500.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	61,840.00	82,660.00	0.00	6,375,742.88
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	61,840.00	82,660.00	0.00	6,375,742.88
8. Contributed Matching Funds						6,014,448.00	27,319,510.40
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	802,635.00	898,118.00	6,014,448.00	58,963,615.41
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	755,362.66	19,385.16	2,540,405.63	1,134,857.28	936,257.88	6,015,970.33	58,138,398.65
11. Non Donor-Authorized Expenditures							0.00

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	
12. Total Expenditures (line 10 plus line 11)	755,362.66	19,385.16	2,540,405.63	1,134,857.28	936,257.88	6,015,970.33	58,138,398.65
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,470,590.92	11,108.13	2,095,607.17	940,985.63	0.00	87,923.08	24,735,026.97

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

Description	001	002	
LOCAL PROGRAM NAME	LEA Medical Billing	Community Engagement Initiative Cohort V Ctr	<b>TOTAL</b>
RESOURCE CODE	9010	9010	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	395	399	
<b>AWARD</b>			
1. Prior Year Restricted			
Ending Balance	1,297,325.09		1,297,325.09
2. a. Current Year Award	1,980,818.20	70,000.00	2,050,818.20
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,980,818.20	70,000.00	2,050,818.20
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,278,143.29	70,000.00	3,348,143.29
<b>REVENUES</b>			
5. Cash Received in Current Year	1,980,818.20	52,500.00	2,033,318.20
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	17,500.00	17,500.00
b. Noncurrent Accounts Receivable		17,500.00	17,500.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,980,818.20	52,500.00	2,033,318.20
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	1,844,649.87	14,875.87	1,859,525.74
11. Non Donor-Authorized Expenditures			0.00

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

Description	001	002	
12. Total Expenditures (line 10 plus line 11)	1,844,649.87	14,875.87	1,859,525.74
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	1,433,493.42	55,124.13	1,488,617.55

**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	77,923,115.36	301	476,573.10	303	77,446,542.26	305	2,315,775.88	2,955,625.07	307	74,490,917.19	309
2000 - Classified Salaries	33,606,267.12	311	641,395.37	313	32,964,871.75	315	3,212,974.61	5,760,582.95	317	27,204,288.80	319
3000 - Employee Benefits	52,255,716.86	321	1,402,468.89	323	50,853,247.97	325	1,535,059.36	2,544,251.65	327	48,308,996.32	329
4000 - Books, Supplies Equip Replace. (6500)	8,486,042.64	331	77,150.98	333	8,408,891.66	335	1,521,968.38	1,875,253.33	337	6,533,638.33	339
5000 - Services . . . & 7300 - Indirect Costs	21,264,011.18	341	564,754.35	343	20,699,256.83	345	2,875,918.68	7,214,223.38	347	13,485,033.45	349
<b>TOTAL</b>					<b>190,372,810.47</b>	<b>365</b>			<b>TOTAL</b>	<b>170,022,874.09</b>	<b>369</b>

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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		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). . . . .		638,232.69
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		2,244,445.50
14. TOTAL SALARIES AND BENEFITS. . . . .		103,500,235.84
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. . . . .		60.87%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>	
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) .....	60.00%
2. Percentage spent by this district (Part II, Line 15) .....	60.87%
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) .....	170,022,874.09
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	
Overrides for Federal and State Resources 2600, 3311, 3315, 6128, 6211, 6546, and 7311, in which funds were granted for and/or used for expenditures in a program not incurring any teacher salary expenditures.	

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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	13,256,060.00	97,004.00	13,353,064.00	52,977,398.83	4,185,226.00	62,145,236.83	4,465,226.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,410,000.00		2,410,000.00		450,000.00	1,960,000.00	465,000.00
Leases Payable	843,818.00	(413,291.00)	430,527.00	62,747.20	171,677.00	321,597.20	181,723.78
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,619,400.00		3,619,400.00	151,513.00	356,113.00	3,414,800.00	324,653.00
Net Pension Liability	144,321,056.00	13,816,913.00	158,137,969.00			158,137,969.00	
Total/Net OPEB Liability	35,293,589.00	(44,460.00)	35,249,129.00	3,712,994.00	8,313,976.00	30,648,147.00	
Compensated Absences Payable	3,234,420.20	11,173,552.97	14,407,973.17	589,384.68		14,997,357.85	
Subscription Liability	349,316.00	(94,672.00)	254,644.00	132,649.69	186,005.82	201,287.87	163,368.37
Governmental activities long-term liabilities	203,327,659.20	24,535,046.97	227,862,706.17	57,626,687.40	13,662,997.82	271,826,395.75	5,599,971.15
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures	
	Goals	Functions	Objects		
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	200,002,527.44	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,983,365.83	
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	46,751.06	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,848,471.64	
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	974,586.66	
4. Other Transfers Out	All	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	0.00	
6. All Other Financing Uses	All	9100	7699		
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. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00	
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00	
D. Plus additional MOE expenditures:				4,869,809.36	
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.			0.00	
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				189,149,352.25	
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				10,801.02	
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,512.17	
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>	
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.)				188,897,013.90	17,244.98
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)				188,897,013.90	17,244.98
B. Required effort (Line A.2 times 90%)				170,007,312.51	15,520.48
C. Current year expenditures (Line I.E and Line II.B)				189,149,352.25	17,512.17
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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
<b>A. PRIOR YEAR DATA</b>	<b>2023-24 Actual</b>			<b>2024-25 Actual</b>		
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)	96,285,725.65		96,285,725.65			98,484,219.55
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,963.72		10,963.72			10,822.14
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2023-24</b>			<b>Adjustments to 2024-25</b>		
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>B. CURRENT YEAR GANN ADA</b>	<b>2024-25 P2 Report</b>			<b>2025-26 P2 Estimate</b>		
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)	10,822.14		10,822.14	10,757.35		10,757.35
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			10,822.14			10,757.35
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	197,197.38		197,197.38	197,198.00		197,198.00
2. Timber Yield Tax (Object 8022)	.06		.06	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)	51,494,697.06		51,494,697.06	52,317,870.00		52,317,870.00
5. Unsecured Roll Taxes (Object 8042)	1,727,638.12		1,727,638.12	1,790,346.00		1,790,346.00
6. Prior Years' Taxes (Object 8043)	770,955.73		770,955.73	769,372.00		769,372.00
7. Supplemental Taxes (Object 8044)	2,119,605.00		2,119,605.00	2,061,847.00		2,061,847.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,710,203.00		9,710,203.00	9,852,125.00		9,852,125.00

	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)	8,384,049.90		8,384,049.90	7,611,716.00		7,611,716.00
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)	74,404,346.25	0.00	74,404,346.25	74,600,474.00	0.00	74,600,474.00
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)	74,404,346.25	0.00	74,404,346.25	74,600,474.00	0.00	74,600,474.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,676,781.24			1,748,089.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,014,448.00		6,014,448.00	5,959,448.00		5,959,448.00
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)	6,014,448.00	0.00	7,691,229.24	5,959,448.00	0.00	7,707,537.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	66,049,596.75		66,049,596.75	67,438,932.00		67,438,932.00
25. LCFF State Aid - Prior Years (Object 8019)	(284,129.00)		(284,129.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	65,765,467.75	0.00	65,765,467.75	67,438,932.00	0.00	67,438,932.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	199,351,092.86		199,351,092.86	193,245,060.00		193,245,060.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,482,488.91		2,482,488.91	1,500,000.00		1,500,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			96,285,725.65			98,484,219.55
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9871			0.9940
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			98,484,219.55			104,197,643.67
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			74,404,346.25			74,600,474.00
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)			1,298,656.80			1,290,882.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			31,771,102.54			37,304,706.67
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			31,771,102.54			37,304,706.67
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])			1,338,859.37			875,421.62
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			75,743,205.62			75,475,895.62
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)			30,432,243.17			36,429,285.05
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			75,743,205.62			
b. State Subventions (Line D8)			30,432,243.17			
c. Less: Excluded Appropriations (Line C23)			7,691,229.24			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			98,484,219.55			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			98,484,219.55			104,197,643.67
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			98,484,219.55			



**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) 5,950,287.06
- 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) 156,959,767.82

**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) 3.79%

**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) 8,762,157.33
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	53,189.25
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	172,733.69
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)	643,542.63
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)	9,631,622.90
9. Carry-Forward Adjustment (Part IV, Line F)	884,758.63
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,516,381.53
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	121,517,739.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,846,859.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,259,544.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12,541.41
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	46,751.06
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)	1,453,506.29
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)	82,696.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	16,336,473.99
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)	296,434.21
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,863,458.32
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,336,931.75
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)	195,052,935.86
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.94%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.39%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	9,631,622.90
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,103,308.99
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.05%) times Part III, Line B19); zero if negative	884,758.63
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.05%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.05%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	884,758.63
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	884,758.63

Approved indirect cost rate: 5.05%  
Highest rate used in any program: 5.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,401,979.53	373,799.97	5.05%
01	3010	2,180,762.10	110,128.49	5.05%
01	3182	157,293.15	7,943.30	5.05%
01	3225	249,112.61	169.07	0.07%
01	3310	2,087,909.48	105,439.42	5.05%
01	3311	46,380.25	2,342.20	5.05%
01	3315	62,700.62	3,166.38	5.05%
01	3327	131,432.65	6,637.35	5.05%
01	4035	314,873.88	15,901.12	5.05%
01	4127	176,757.14	8,926.24	5.05%
01	4201	39,903.61	798.07	2.00%
01	4203	269,400.69	5,388.01	2.00%
01	6010	2,093,402.85	97,779.89	4.67%
01	6128	80,091.69	4,044.63	5.05%
01	6211	128,612.33	6,494.92	5.05%
01	6266	831,070.82	41,969.08	5.05%
01	6332	1,846,191.33	93,232.66	5.05%
01	6383	283.66	14.32	5.05%
01	6388	192,152.86	7,454.01	3.88%
01	6546	889,436.63	44,916.55	5.05%
01	6547	1,080,302.03	54,555.25	5.05%
01	6762	719,050.60	36,312.06	5.05%
01	6770	1,778,662.44	17,786.62	1.00%
01	7311	18,453.27	931.89	5.05%
01	7435	2,418,282.37	122,123.26	5.05%
01	7810	238,163.76	12,027.27	5.05%
01	8150	3,926,215.70	198,273.89	5.05%
01	9010	5,712,169.68	12,156.05	0.21%
12	6052	14,278.92	721.08	5.05%
12	6053	312,506.57	15,781.58	5.05%
12	6105	2,697,776.09	136,237.69	5.05%
12	9010	150,394.89	6,746.59	4.49%
13	5310	5,336,931.75	269,515.05	5.05%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,926,849.08	1,926,849.08
2. State Lottery Revenue	8560	2,229,352.81		1,066,026.43	3,295,379.24
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,229,352.81	0.00	2,992,875.51	5,222,228.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,229,352.81		0.00	2,229,352.81
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		871,023.72	871,023.72
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00		127,045.92	127,045.92
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,229,352.81	0.00	998,069.64	3,227,422.45
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	0.00	0.00	1,994,805.87	1,994,805.87
<b>D. COMMENTS:</b>					
The costs in Debt Service (7400-7499) are lease payments for instructional materials (iPads and Macbooks).					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,839,015.71	64,452.41	11,979,479.95	4,614,740.14	16,946,022.66	0.00	3,182,894.97
<b>B. Enter Allocation Factor(s) by Goal:</b> <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)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	30.17	39.65	83.32	41.88	510.57	510.57	1.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	16.20	0.00	.83	18.66	92.00	92.00	0.00
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services	0.00	11.25	1.00	5.00			0.00
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	7.75	2.38	4.02	.61			0.00
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	54.12	53.28	89.17	66.15	602.57	602.57	1.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	15,191.98	0.00	15,191.98	809.72		16,001.70
1110	Regular Education, K-12	105,487,391.76	32,729,949.00	138,217,340.76	7,366,878.70		145,584,219.46
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	37,165,970.06	4,551,049.38	41,717,019.44	2,223,485.28		43,940,504.72
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
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	1,916,366.20	496,762.11	2,413,128.31	128,617.90		2,541,746.21
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					1,060.15	1,060.15
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,037,617.17	4,037,617.17
----	Other Outgo					2,757,848.91	2,757,848.91
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		848,845.36	848,845.36	832,835.46		1,681,680.82
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(558,151.69)		(558,151.69)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	144,584,920.00	38,626,605.85	183,211,525.85	9,994,475.37	6,796,526.23	200,002,527.45

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	14,799.17	392.81	0.00	0.00	0.00	0.00	0.00			0.00	0.00	15,191.98
1110	Regular Education, K-12	92,649,884.78	4,370,835.48	6,511,035.51	1,027,501.68	870,423.70	0.00	12,541.41			45,169.20	0.00	105,487,391.76
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	29,251,195.40	3,763,193.63	2,509.33	239,249.53	3,620,242.41	289,579.76	0.00			0.00	0.00	37,165,970.06
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
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	819,118.49	230,074.80	820,421.85	0.00		46,751.06	0.00	0.00	0.00	1,916,366.20
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
<b>Total Direct Charged Costs</b>		121,915,879.35	8,134,421.92	7,332,663.33	1,496,826.01	5,311,087.96	289,579.76	12,541.41	46,751.06	0.00	45,169.20	0.00	144,584,920.00

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	15,188,339.21	14,358,714.82	3,182,894.97	32,729,949.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,963,741.54	2,587,307.84	0.00	4,551,049.38
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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	496,762.11	0.00	0.00	496,762.11
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	848,845.36	0.00	0.00	848,845.36
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>18,497,688.22</b>	<b>16,946,022.66</b>	<b>3,182,894.97</b>	<b>38,626,605.85</b>

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,626,239.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	53,189.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	8,873,197.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,552,627.06
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	144,584,920.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	38,626,605.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	183,211,525.85
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,863,458.32
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,913,351.07
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,776,809.39
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	197,988,335.24
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.33%

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)	1,060.15				1,060.15
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,037,617.17		4,037,617.17
Other Outgo (Objects 1000 - 7999)				2,757,848.91	2,757,848.91
<b>Total Other Costs</b>	1,060.15	0.00	4,037,617.17	2,757,848.91	6,796,526.23

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	(8,197.02)	0.00	(558,151.69)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							201,401.35	645,790.29
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,235.27	0.00	288,636.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							801.52	275,609.65
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	269,515.05	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							87.87	12,225.66
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							.71	4,348.15
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							308,012.36	20,027.77
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE 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								
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	1,961.75	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							453,031.74	5,334.03
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	8,197.02	(8,197.02)	558,151.69	(558,151.69)	0.00	0.00	963,335.55	963,335.55

**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
<b>UNDUPLICATED PUPIL COUNT</b>									1,640.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,030,136.06	0.00	0.00	0.00	1,516,484.03	11,913,814.78		14,460,434.87
2000-2999	Classified Salaries	483,971.87	0.00	0.00	0.00	464,449.36	6,398,131.79		7,346,553.02
3000-3999	Employee Benefits	749,939.84	0.00	3,534.88	0.00	1,925,119.78	7,848,640.76		10,527,235.26
4000-4999	Books and Supplies	209,891.23	0.00	0.00	0.00	22,764.11	246,097.17		478,752.51
5000-5999	Services and Other Operating Expenditures	1,448,727.91	0.00	0.00	0.00	16,948.96	2,887,317.53		4,352,994.40
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
	<b>Total Direct Costs</b>	<b>3,922,666.91</b>	<b>0.00</b>	<b>3,534.88</b>	<b>0.00</b>	<b>3,945,766.24</b>	<b>29,294,002.03</b>	<b>0.00</b>	<b>37,165,970.06</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	72,359.22	150,018.55		222,377.77
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,551,049.40							4,551,049.40
	<b>Total Indirect Costs and PCR Allocations</b>	<b>4,551,049.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,359.22</b>	<b>150,018.55</b>	<b>0.00</b>	<b>4,773,427.17</b>
	<b>TOTAL COSTS</b>	<b>8,473,716.31</b>	<b>0.00</b>	<b>3,534.88</b>	<b>0.00</b>	<b>4,018,125.46</b>	<b>29,444,020.58</b>	<b>0.00</b>	<b>41,939,397.23</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	179,052.98	4,675.00		183,727.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	74,727.11	1,194,650.57		1,269,377.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	98,641.53	730,163.15		828,804.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	132.41	46,380.25		46,512.66
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
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>352,554.03</b>	<b>1,975,868.97</b>	<b>0.00</b>	<b>2,328,423.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	17,803.97	99,781.38		117,585.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,803.97</b>	<b>99,781.38</b>	<b>0.00</b>	<b>117,585.35</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>370,358.00</b>	<b>2,075,650.35</b>	<b>0.00</b>	<b>2,446,008.35</b>
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
	<b>TOTAL COSTS</b>								<b>2,446,008.35</b>
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,030,136.06	0.00	0.00	0.00	1,337,431.05	11,909,139.78		14,276,706.89

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	483,971.87	0.00	0.00	0.00	389,722.25	5,203,481.22		6,077,175.34
3000-3999	Employee Benefits	749,939.84	0.00	3,534.88	0.00	1,826,478.25	7,118,477.61		9,698,430.58
4000-4999	Books and Supplies	209,891.23	0.00	0.00	0.00	22,764.11	246,097.17		478,752.51
5000-5999	Services and Other Operating Expenditures	1,448,727.91	0.00	0.00	0.00	16,816.55	2,840,937.28		4,306,481.74
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	3,922,666.91	0.00	3,534.88	0.00	3,593,212.21	27,318,133.06	0.00	34,837,547.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	54,555.25	50,237.17		104,792.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,551,049.40							4,551,049.40
	Total Indirect Costs and PCR Allocations	4,551,049.40	0.00	0.00	0.00	54,555.25	50,237.17	0.00	4,655,841.82
	TOTAL BEFORE OBJECT 8980	8,473,716.31	0.00	3,534.88	0.00	3,647,767.46	27,368,370.23	0.00	39,493,388.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								39,493,388.88
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	33,342.36	0.00	0.00	0.00	0.00	672,672.77		706,015.13
2000-2999	Classified Salaries	30,833.49	0.00	0.00	0.00	0.00	296,036.32		326,869.81
3000-3999	Employee Benefits	29,816.89	0.00	0.00	0.00	0.00	417,718.52		447,535.41
4000-4999	Books and Supplies	28,074.23	0.00	0.00	0.00	0.00	90,330.64		118,404.87
5000-5999	Services and Other Operating Expenditures	458,314.19	0.00	0.00	0.00	0.00	65,446.30		523,760.49
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	580,381.16	0.00	0.00	0.00	0.00	1,542,204.55	0.00	2,122,585.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,320.62		5,320.62
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	5,320.62	0.00	5,320.62
	TOTAL BEFORE OBJECT 8980	580,381.16	0.00	0.00	0.00	0.00	1,547,525.17	0.00	2,127,906.33
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)								20,833,829.00
	TOTAL COSTS								22,961,735.33

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

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

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	39,439,144.16	22,890,256.72
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)  _____ _____ _____		
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)  _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)  _____ _____ _____		
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	39,439,144.16	22,890,256.72
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,635.00	
2. Enter any adjustments not included in Line C1 (explain below)  _____ _____ _____		
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,635.00	



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

SELPA:

**North Orange (MM)**

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

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

**If (b) is greater than (a).**

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

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

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

	_____	_____
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**If (b) is less than (a).**

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

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

	_____	_____
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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: North Orange (MM)

		<b>Actual Expenditures (LE-CY Worksheet) FY 2024-25</b>	<b>Actual Expenditures Comparison Year FY 2023-24</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>				
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	41,939,397.23		
	b. Less: Expenditures paid from federal sources	2,446,008.35		
	c. Expenditures paid from state and local sources	39,493,388.88	39,439,144.16	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		39,439,144.16	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	39,493,388.88	39,439,144.16	54,244.72

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.

		<b>Actual FY 2024-25</b>	<b>Comparison Year FY 2022-23</b>	<b>Difference</b>
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	41,939,397.23		
	b. Less: Expenditures paid from federal sources	2,446,008.35		
	c. Expenditures paid from state and local sources	39,493,388.88	37,959,576.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		37,959,576.07	
	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	39,493,388.88	37,959,576.07	
	d. Special education unduplicated pupil count	1,640.00	1,544.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	24,081.33	24,585.22	(503.88)

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

**B. LOCAL EXPENDITURES ONLY METHOD**

**Actual Comparison Year**

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

SELPA: **North Orange (MM)**

	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 v.s. actual method based on local expenditures only.		
a. Expenditures paid from local sources	22,961,735.33	22,890,256.72	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,890,256.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,961,735.33	22,890,256.72	71,478.61

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

	Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.		
a. Expenditures paid from local sources	22,961,735.33	22,890,256.72	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		22,890,256.72	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,961,735.33	22,890,256.72	
b. Special education unduplicated pupil count	1,640.00	1,635.00	
c. Per capita local expenditures (Test4a/Test4b)	14,001.06	14,000.16	.90

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.

Robert R. Coghlan, Ph.D.

Contact Name

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SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* 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  
2024-25 Expenditures by SELPA (SE-CY)

SELPA:

North Orange (MM)

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

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

SELPA:

North Orange (MM)

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,640.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	1,026,405.00	0.00	0.00	0.00	1,509,502.00	12,448,529.00		14,984,436.00
2000-2999	Classified Salaries	512,528.00	0.00	0.00	0.00	504,555.00	6,764,358.00		7,781,441.00
3000-3999	Employee Benefits	782,759.00	0.00	0.00	0.00	2,065,417.00	8,533,766.00		11,381,942.00
4000-4999	Books and Supplies	75,628.00	0.00	0.00	0.00	32,823.00	188,955.00		297,406.00
5000-5999	Services and Other Operating Expenditures	2,451,415.00	0.00	0.00	0.00	5,202.00	2,416,257.00		4,872,874.00
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	4,848,735.00	0.00	0.00	0.00	4,117,499.00	30,351,865.00	0.00	39,318,099.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	105,614.00	206,779.00		312,393.00
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	105,614.00	206,779.00	0.00	312,393.00
	TOTAL COSTS	4,848,735.00	0.00	0.00	0.00	4,223,113.00	30,558,644.00	0.00	39,630,492.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	1,026,405.00	0.00	0.00	0.00	1,313,537.00	12,448,529.00		14,788,471.00
2000-2999	Classified Salaries	512,528.00	0.00	0.00	0.00	458,842.00	5,625,709.00		6,597,079.00
3000-3999	Employee Benefits	782,759.00	0.00	0.00	0.00	1,972,949.00	7,769,133.00		10,524,841.00
4000-4999	Books and Supplies	75,628.00	0.00	0.00	0.00	27,319.00	184,515.00		287,462.00
5000-5999	Services and Other Operating Expenditures	2,451,415.00	0.00	0.00	0.00	5,202.00	2,416,257.00		4,872,874.00
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	4,848,735.00	0.00	0.00	0.00	3,777,849.00	28,444,143.00	0.00	37,070,727.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	79,936.00	62,555.00		142,491.00
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	79,936.00	62,555.00	0.00	142,491.00
	TOTAL BEFORE OBJECT 8980	4,848,735.00	0.00	0.00	0.00	3,857,785.00	28,506,698.00	0.00	37,213,218.00
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								37,213,218.00

**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	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	83,355.00	0.00	0.00	0.00	0.00	681,853.00		765,208.00	
2000-2999	Classified Salaries	34,734.00	0.00	0.00	0.00	0.00	333,526.00		368,260.00	
3000-3999	Employee Benefits	47,037.00	0.00	0.00	0.00	0.00	454,705.00		501,742.00	
4000-4999	Books and Supplies	50,628.00	0.00	0.00	0.00	0.00	95,000.00		145,628.00	
5000-5999	Services and Other Operating Expenditures	1,972,227.00	0.00	0.00	0.00	0.00	9,250.00		1,981,477.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	2,187,981.00	0.00	0.00	0.00	0.00	1,574,334.00	0.00	3,762,315.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	2,187,981.00	0.00	0.00	0.00	0.00	1,574,334.00	0.00	3,762,315.00	
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)									21,650,447.00
	TOTAL COSTS									25,412,762.00

\* 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
<b>UNDUPLICATED PUPIL COUNT</b>									1,640.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,030,136.06	0.00	0.00	0.00	1,516,484.03	11,913,814.78		14,460,434.87
2000-2999	Classified Salaries	483,971.87	0.00	0.00	0.00	464,449.36	6,398,131.79		7,346,553.02
3000-3999	Employee Benefits	749,939.84	0.00	3,534.88	0.00	1,925,119.78	7,848,640.76		10,527,235.26
4000-4999	Books and Supplies	209,891.23	0.00	0.00	0.00	22,764.11	246,097.17		478,752.51
5000-5999	Services and Other Operating Expenditures	1,448,727.91	0.00	0.00	0.00	16,948.96	2,887,317.53		4,352,994.40
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	3,922,666.91	0.00	3,534.88	0.00	3,945,766.24	29,294,002.03	0.00	37,165,970.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	72,359.22	150,018.55		222,377.77
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,551,049.40							4,551,049.40
	Total Indirect Costs	0.00	0.00	0.00	0.00	72,359.22	150,018.55	0.00	222,377.77
	<b>TOTAL COSTS</b>	3,922,666.91	0.00	3,534.88	0.00	4,018,125.46	29,444,020.58	0.00	37,388,347.83
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	179,052.98	4,675.00		183,727.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	74,727.11	1,194,650.57		1,269,377.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	98,641.53	730,163.15		828,804.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	132.41	46,380.25		46,512.66
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	0.00	0.00	0.00	0.00	352,554.03	1,975,868.97	0.00	2,328,423.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	17,803.97	99,781.38		117,585.35
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	17,803.97	99,781.38	0.00	117,585.35
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	370,358.00	2,075,650.35	0.00	2,446,008.35
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
	<b>TOTAL COSTS</b>								2,446,008.35

**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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,030,136.06	0.00	0.00	0.00	1,337,431.05	11,909,139.78		14,276,706.89
2000-2999	Classified Salaries	483,971.87	0.00	0.00	0.00	389,722.25	5,203,481.22		6,077,175.34
3000-3999	Employee Benefits	749,939.84	0.00	3,534.88	0.00	1,826,478.25	7,118,477.61		9,698,430.58
4000-4999	Books and Supplies	209,891.23	0.00	0.00	0.00	22,764.11	246,097.17		478,752.51
5000-5999	Services and Other Operating Expenditures	1,448,727.91	0.00	0.00	0.00	16,816.55	2,840,937.28		4,306,481.74
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	3,922,666.91	0.00	3,534.88	0.00	3,593,212.21	27,318,133.06	0.00	34,837,547.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	54,555.25	50,237.17		104,792.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,551,049.40							4,551,049.40
	Total Indirect Costs	0.00	0.00	0.00	0.00	54,555.25	50,237.17	0.00	104,792.42
	TOTAL BEFORE OBJECT 8980	3,922,666.91	0.00	3,534.88	0.00	3,647,767.46	27,368,370.23	0.00	34,942,339.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								34,942,339.48
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	33,342.36	0.00	0.00	0.00	0.00	672,672.77		706,015.13
2000-2999	Classified Salaries	30,833.49	0.00	0.00	0.00	0.00	296,036.32		326,869.81
3000-3999	Employee Benefits	29,816.89	0.00	0.00	0.00	0.00	417,718.52		447,535.41
4000-4999	Books and Supplies	28,074.23	0.00	0.00	0.00	0.00	90,330.64		118,404.87
5000-5999	Services and Other Operating Expenditures	458,314.19	0.00	0.00	0.00	0.00	65,446.30		523,760.49
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	580,381.16	0.00	0.00	0.00	0.00	1,542,204.55	0.00	2,122,585.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,320.62		5,320.62
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	5,320.62	0.00	5,320.62
	TOTAL BEFORE OBJECT 8980	580,381.16	0.00	0.00	0.00	0.00	1,547,525.17	0.00	2,127,906.33
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)  TOTAL COSTS								20,833,829.00	22,961,735.33

\* 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:** North Orange (MM)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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

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

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

SELPA: **North Orange (MM)**

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].

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

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

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

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <hr/> <hr/> <hr/> <hr/> <hr/>
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**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2025-26 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

SELPA: **North Orange (MM)**


**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)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	39,630,492.00		
b. Less: Expenditures paid from federal sources	2,417,274.00		
c. Expenditures paid from state and local sources	37,213,218.00	34,942,339.48	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,942,339.48	
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	37,213,218.00	34,942,339.48	2,270,878.52
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.			
	<b>Budgeted Amounts FY 2025-26</b>	<b>Comparison Year FY 2022-23</b>	<b>Difference</b>
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	39,630,492.00		
b. Less: Expenditures paid from federal sources	2,417,274.00		
c. Expenditures paid from state and local sources	37,213,218.00	33,219,543.93	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		33,219,543.93	
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	37,213,218.00	33,219,543.93	
d. Special education unduplicated pupil count	1,640.00	1,544.00	

**Unaudited Actuals**  
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SELPA: **North Orange (MM)**

e. Per capita state and local expenditures (Test2c/Test2d)	22,690.99	21,515.25	1,175.74
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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**

		<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
		<b>FY 2025-26</b>	<b>FY 2024-25</b>	
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	25,412,762.00	22,961,735.33	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		22,961,735.33	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,412,762.00	22,961,735.33	2,451,026.67

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.

		<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
		<b>FY 2025-26</b>	<b>FY 2024-25</b>	
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	25,412,762.00	22,961,735.33	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		22,961,735.33	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,412,762.00	22,961,735.33	
	b. Special education unduplicated pupil count	1,640.00	1,640.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,495.59	14,001.06	1,494.53

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.

Robert R. Coghlan, Ph.D.

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

SELPA: North Orange (MM)

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Title

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Email Address

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: North Orange (MM)

Object Code	Description	Orange County Department of Education (MM00)	Buena Park Elementary (MM21)	Fullerton Elementary (MM22)	La Habra City Elementary (MM23)	Fullerton Joint Union High (MM24)	Lowell Joint Elementary (MM25)
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

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

SELPA:

North Orange (MM)

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

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

SELPA:

North Orange (MM)

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

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