NEWARK UNIFIED SCHOOL DISTRICT

2024-25 UNAUDITED ACTUALS FINANCIAL STATEMENTS

(Activity July 1, 2024 through June 30, 2025)

Presented to the Board of Education: September 16, 2025

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5715 Musick Avenue, Newark, California
Alameda County

Newark Unified School District
Unaudited Actuals 2024-25

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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	56.28%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$39,239,847.74
	Appropriations Subject to Limit	$39,239,847.74
	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	8.39%
	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: _____ Date of Meeting: Sep 16, 2025

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: _____ Title: _____

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

For County Office of Education:	For School District:
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NEWARK UNIFIED SCHOOL DISTRICT OVERVIEW, CORE VALUES AND MISSION STATEMENT

Newark Unified School District serves the students of the City of Newark, California. Newark is home to over 46,000 people. Newark incorporated in 1955 and is situated in Alameda County at the southeastern edge of the San Francisco Bay, directly off of Interstate 880 and Highway 84. With its close proximity to San Jose, Oakland, and San Francisco, Newark residents have easy access to the benefits of "big city" life, while offering the comfort and safety of a small-town atmosphere. Newark Unified School District is comprised of six (6) elementary schools, one (1) middle school, one (1) comprehensive high school, one (1) continuation high school, one (1) independent study school, and one (1) adult education center. Together they provide lifelong learning opportunities to all Newark residents. Although each school has its own individual approach to education, all of the schools maintain a shared commitment to providing students with a "world class education" based on a strong liberal arts foundation and centered on the district's core values, producing academically skilled and community-minded students with a wide array of post-high school educational and career options.

Mission Statement

The Newark Unified School District will inspire and educate all students to achieve their full potential and be responsible, respectful, and productive citizens.

Vision Statement

The Newark Unified School District, in partnership with the community, will be a model of world-class education that develops the unique abilities of every student.

Board Goals

1. Increase Student Achievement
2. Provide Safe, Secure and Healthy Learning Environments to its Students and Staff
3. Increase Parent and Community Engagement and Communication
4. Establish Financial Stability and Fiscal Solvency

District Local Control Accountability Plan Goals

1. Student Achievement (State Priorities 2, 4, 7, and 8)

Provide equitable, challenging and engaging instructional settings, incorporating a multi-tiered support system for English Learners, to promote academic success for all students

2. Engagement and School Climate (State Priorities 3, 5, and 6)

Support and foster a welcoming and inclusive environment for all parents, families, and community as partners in the education and support of all students' success in school

3. Conditions of Learning (State Priorities 1, 2, and 7)

Promote high quality learning conditions and a safe environment to enrich the social, emotional, and physical health of all students.

Core Values

Academic Excellence and Equity for All Students

We are committed to identifying and eliminating barriers to educational achievement in each and every one of our schools. With this purpose, we create policies and practices that are fair and just, and provide educational opportunities to ensure that every student, regardless of race, color, religion, gender, sexual orientation, marital status, age, national origin, disability, or economic status, meets our standards for achievement, participation, and growth.

Our schools are dedicated to teaching students to be involved, active learners who work hard, think critically and creatively, and communicate effectively.

We emphasize high expectations for all students, and support them to reach their full potential in all aspects of achievement, especially in academics, arts, sports, social skills and civic participation, all of which prepare students for success in their lives beyond high school.

Student Centered Learning

We value learning experiences, instructional approaches, and academic-support strategies that are intended to address the distinct learning needs, interests, aspirations, and cultural backgrounds of individual students and groups of students.

To accomplish this goal, schools, teachers, guidance counselors, and other educational specialists may employ a wide variety of educational methods, from modifying assignments and instructional strategies in the classroom to entirely redesigning the ways in which students are grouped and taught in a school.

Diversity

We see diversity as a strength and asset. We appreciate the differences between people and uniqueness of individuals.

Multicultural education, combined with an understanding of equity, is a key cornerstone of valuing diversity, and teaching all children and youth to become effective and participating members of a global, inclusive society.

Embracing Innovation

We believe a culture of innovation empowers children to realize they can change the world. Our community supports and values staying current on the latest thinking, trying new ways to reach students, and taking the

initiative to develop and share best practices.

Shared Accountability

We take responsibility for all students and our individual and collective commitments. We emphasize the importance of growing from success and learning from failure.

Teamwork and Partnerships

We believe that developing and refining a team concept throughout the district matters. We value the role of all employees, stakeholders, and community partners in meeting the needs of all of our students.

Transparency

- We conduct ourselves with openness and candor in all aspects of our work.
- We seek feedback from all directions to achieve open communication and foster collaboration.
- We offer constructive feedback to others that is timely, specific, and descriptive.
- We are proactive in communicating outcomes - up, down, and across the entire organization.

Human Relations and Respect Mission Statement

Students, staff, parents and community members of the Newark Unified School District shall join together to create and sustain a safe, just and respectful learning environment where everyone will be treated with dignity, respect, fairness and equity.

Human Relations Standards

The District:

- shall promote positive human relations, value differences, and recognize similarities by learning, teaching and practicing acceptance, understanding, awareness and inclusion of all individuals within the school community.

- shall create learning opportunities for all individuals to develop empathy for those whose unique life experiences are different than their own.

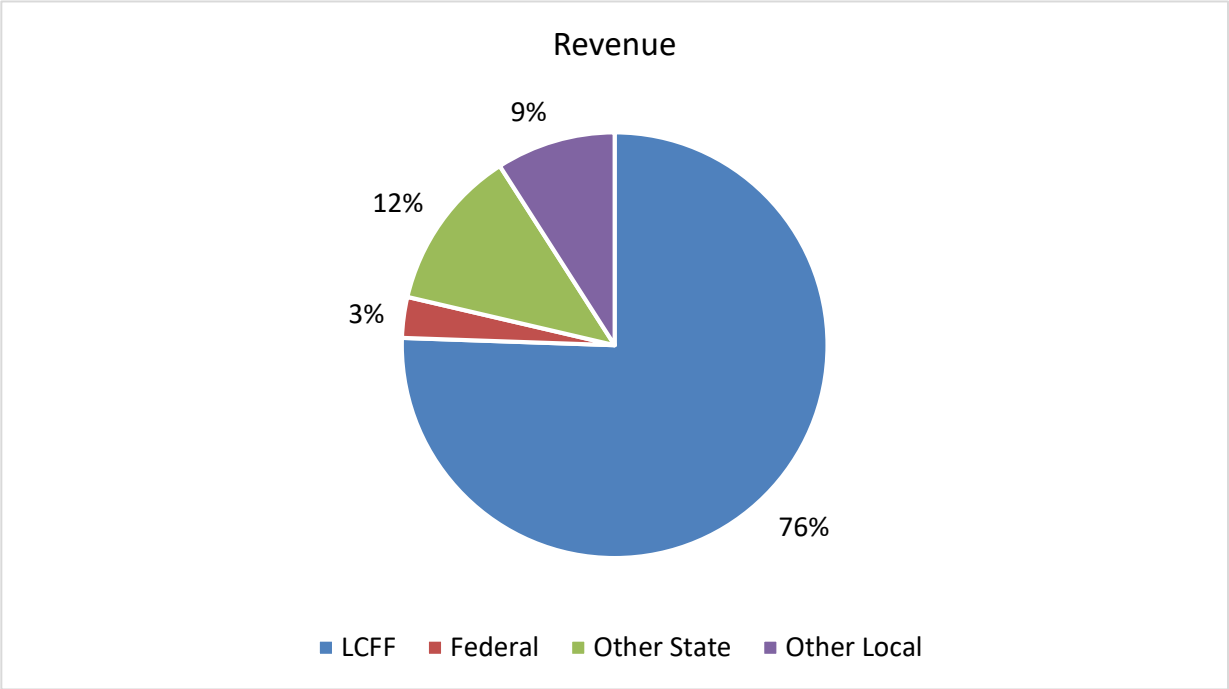
- shall establish ongoing education, outreach and community action opportunities for students, staff, parents and community.

- shall provide for the inclusion of diversity education within the Pre-K-12 school curriculum; including, but not limited to, ethnicity, race, national origin, immigrant status, religion, gender, sexual orientation, language, age, sexual identity, physical or mental characteristic or ability, political affiliation, and marital or parental status.

- shall ensure the safety and security of all members of the school community by responding swiftly should demeaning or threatening comments or behavior occur, and providing resources and safe places at school where issues can be discussed and questions asked.

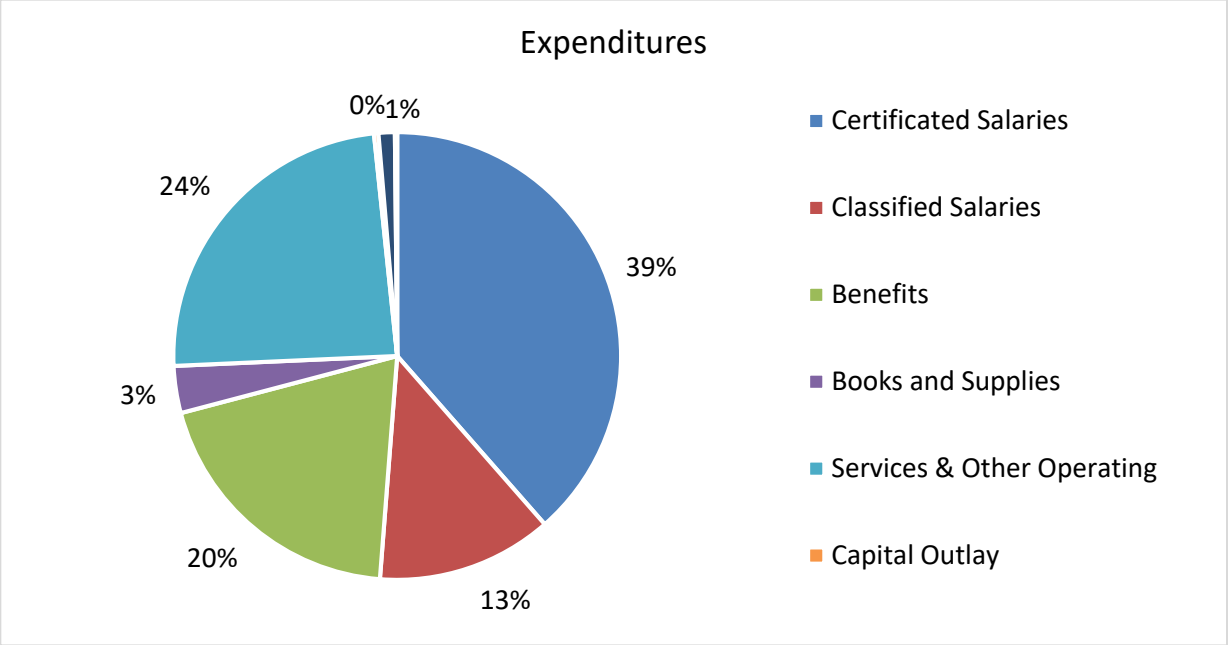
- shall encourage, develop and nurture collaborative relationships that provide ongoing community support to all students, families and staff.

NEWARK UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS 2024-25
GENERAL FUND – SUMMARY OF REVENUES



REVENUES	Unrestricted	Restricted	Total
LCFF	59,915,086	416,755	60,331,841
Federal	-	2,473,646	2,473,646
Other State	1,416,345	8,391,751	9,808,096
Other Local	2,611,045	4,634,028	7,245,073
TOTAL REVENUES	**63,942,476**	**15,916,180**	**79,858,656**

NEWARK UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS 2024-25
GENERAL FUND – SUMMARY OF EXPENDITURES



EXPENDITURES	Unrestricted	Restricted	Total
Certificated Salaries	25,946,241	5,814,647	31,760,887
Classified Salaries	6,193,356	4,264,982	10,458,339
Benefits	9,706,663	6,494,826	16,201,489
Books and Supplies	920,938	1,877,373	2,798,311
Services & Other Operating	7,608,102	12,206,118	19,814,219
Capital Outlay	264,057	-	264,057
Other Outgo (inc. ROP)	969,359	-	969,359
Other Outgo - Transfer Indirect Cost	(1,395,491)	1,258,844	(136,647)
TOTAL EXPENDITURES	**50,213,225**	**31,916,789**	**82,130,014**

Newark Unified School District
2024-25 Unaudited Actuals
Executive Summary
Board Meeting: September 16, 2025

Assembly Bill 1200 requires that the prior year unaudited actuals of revenues and expenditures be approved by the Board of Trustees (EC 42100). The unaudited actuals will be reviewed by independent auditors and presented in an annual independent audit report. The report includes the actual results of 2024-25 operations for all funds of the District, and includes various supplemental schedules that are used to convert the District's fund level statements into entity-wide statements in compliance with Governmental Accounting Standards Board Statement #34 (GASB 34).

The district is required to close its books for the 2024-25 fiscal year by September 15, 2025, and submit the financial statements to the Alameda County Office of Education (ACOE) who will review the information and forward it to the State. This report is prepared using the state software in a format approved by the California Department of Education (Standardized Account Code Structure, known as SACS). Individual SACS reports are prepared for each of the district's funds. The financials present the 2024-25 revenues, expenses, assets, liabilities and fund balances by fund. In addition, supplementary schedules provide reconciliation of the district's attendance and LCFF (Local Control Funding Formula) calculations.

For 2024-25, the total actual revenues, **Restricted and Unrestricted**, were $79.9 million and total expenditures were $82.1 million resulting in a net decrease to Fund Balance of $2.3 million. The total ending fund balance for Restricted and Unrestricted General Funds was $31.6 million. Of this amount, 68.7% ($21.7M) was Unrestricted and 31.3% ($9.9M) was Restricted. The following table summarizes the revenues, expenditures and fund balance for the 2024-25 fiscal year.

GENERAL FUND UNRESTRICTED & RESTRICTED	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Difference EA and Actuals	% Difference
Revenues	78,762,325	79,858,656	1,096,331	1.4%
Expenditures	86,044,251	82,130,014	(3,914,237)	-4.5%
Revenue less Expenditures	(7,281,926)	(2,271,358)	5,010,568	-68.8%
Other Financing Sources		(137)	(137)	
Net Increase/Decrease to Fund Balance	(7,281,926)	(2,271,495)	5,010,431	-68.8%
FUND BALANCE:				
Beginning Fund Balance	33,843,056	33,843,056	-	
Audit Adjustment	-	-	-	
Net Increase/Decrease to Fund Balance	(7,281,926)	(2,271,495)	5,010,431	
Ending Fund Balance	**26,561,130**	**31,571,561**	**5,010,431**	**18.9%**

The total **Unrestricted** Revenues were $63.9 million, and Expenditures were $50.2 million. With Contributions to the Restricted funds of $14.5 million, the net decrease to the Unrestricted Fund Balance was $0.76 million.

GENERAL FUND-UNRESTRICTED	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Difference EA and Actuals	% Difference
Revenues	62,576,312	63,942,476	1,366,164	2.2%
Expenditures	51,557,683	50,213,225	(1,344,458)	-2.6%
Revenue less Expenditures	11,018,629	13,729,251	2,710,622	24.6%
Contributions	(16,706,640)	(14,489,213)	2,217,427	-13.3%
Net Increase/Decrease to Fund Balance	(5,688,011)	(759,962)	4,928,049	-86.6%
FUND BALANCE:				
Beginning Fund Balance	22,453,556	22,453,556		
Audit Adjustment	-		-	
Net Increase/Decrease to Fund Balance	(5,688,011)	(759,962)	4,928,049	
Ending Fund Balance	**16,765,545**	**21,693,594**	**4,928,049**	**29.4%**

2024-25 Financial Components

Illustrated below were the primary funding factors in effect throughout the district's 2024-25reporting periods:

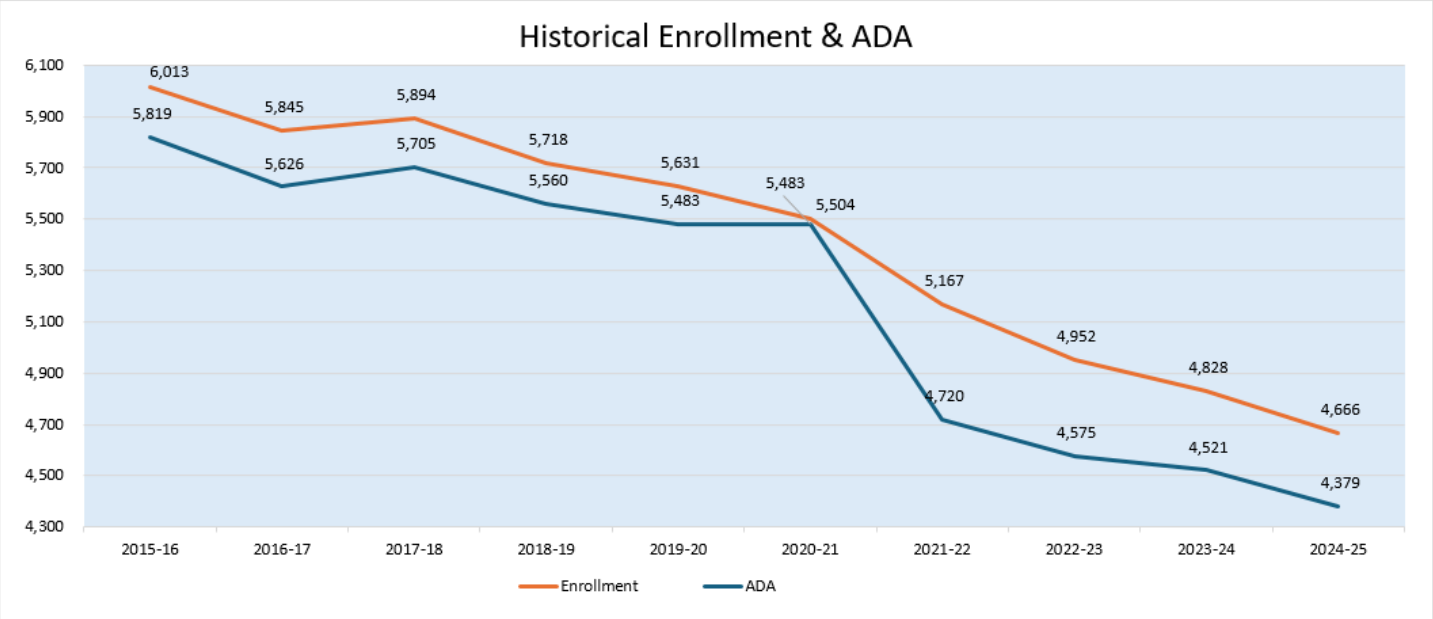
Fiscal Year 2024-25

Planning Factor	Adopted Budget	1st Interim	2nd Interim	Unaudited Actuals
COLA	1.07%	1.07%	1.07%	1.07%
LCFF Funded ADA	4707	4707	4705	4711
Lottery - Unrestricted per ADA	191	191	191	191
Lottery - Prop 20 per ADA	82	82	82	82
STRS	19.10%	19.10%	19.10%	19.10%
PERS	27.05%	27.05%	27.05%	27.05%

Average Daily Attendance (ADA) and Enrollment

- The actual P-2 ADA for 2024-25 was 4,379.
- The funded ADA was 4,711, which was based on the higher of the current year, prior year, or three-year average.
- Enrollment was 4,666 in 2024-25, which was 162 students less than the 2023-24 enrollmentof 4,828.
- The ADA to enrollment ratio in 2024-25 was 93.8%. Historically, the average ADA to enrollment ratio has been about 96-97%.
- The Unduplicated Pupil Percentage (UPP) was 48.84% in 2024-25 compared to 54.70% and 54.66% in previous years. The UPP represents English Learners, Foster Youth and socio-economically disadvantaged (free and reduced lunch eligible) students. In order to receive additional Concentration funding from the Local Control Funding Formula, the district must have over 55% UPP based on a three-year rolling average.

The following chart shows the ADA and enrollment history for the last 10 years.



REVENUES

The district receives funding for its general operations from various sources. The main source is the Local Control Funding Formula (LCFF), which represents 75.5% of the district's total funding. The district received $60.3 million in LCFF funds in 2024-25. The types of major funding sources are illustrated below:

REVENUES - UNRESTRICTED & RESTRICTED	Unaudited Actuals	2025-26 Budget	Difference Budget and Actuals	% Difference
LCFF	60,331,841	58,729,347	(1,602,494)	-2.66%
Federal	2,473,646	2,330,760	(142,886)	-5.78%
Other State	9,808,096	8,279,906	(1,528,190)	-15.58%
Other Local	7,245,073	6,200,135	(1,044,938)	-14.42%
TOTAL REVENUES	**79,858,656**	**75,540,148**	**(4,318,508)**	-5.41%

The difference in revenues between the Estimated Actuals projected totals and Unaudited Actuals was $1.0M. The primary difference is reflected in federal revenues with unearned revenue being deferred to future fiscal years.

	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Difference	
REVENUES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference	%
LCFF	59,923,460	418,623	60,342,083	59,915,086	416,755	60,331,841	(10,242)	-0.02%
Federal	-	2,849,614	2,849,614	-	2,473,646	2,473,646	(375,968)	-13.19%
Other State	1,404,760	7,634,062	9,038,822	1,416,345	8,391,751	9,808,096	769,274	8.51%
Other Local	1,248,092	5,283,714	6,531,806	2,611,045	4,634,028	7,245,073	713,267	10.92%
TOTAL REVENUES	**62,576,312**	**16,186,013**	**78,762,325**	**63,942,476**	**15,916,180**	**79,858,656**	**1,096,331**	**1.39%**

EXPENDITURES

The General Fund is used for the majority of the functions and operations within the district. Total expenditures for 2024-25 were $82.1 million. Of this amount, 61.1% ($50.2 million) was Unrestricted and

38.9% ($31.9 million) was Restricted. As illustrated, salaries and benefits comprise approximately 71.1% of the total General Fund expenditures.

EXPENDITURES UNRESTRICTED & RESTRICTED	2024-25 Unaudited Actuals	2025-26 Budget	Difference Budget and Actuals	% Difference
Certificated Salaries	31,760,887	34,780,732	3,019,845	9.51%
Classified Salaries	10,458,339	11,598,595	1,140,256	10.90%
Benefits	16,201,489	17,704,282	1,502,793	9.28%
Books and Supplies	2,798,311	2,374,201	(424,110)	-15.16%
Services & Other Operating	19,814,219	18,272,229	(1,541,990)	-7.78%
Capital Outlay	264,057	260,124	(3,933)	-1.49%
Other Outgo (inc. ROP)	969,359	969,359	-	0.00%
Other Outgo - Transfer Indirect Cost	(136,647)	(162,998)	(26,351)	19.28%
TOTAL EXPENDITURES	**82,130,014**	**85,796,524**	**3,666,510**	4.46%

The difference in expenditures between the Estimated Actuals projected totals and Unaudited Actuals was $3.9M. The primary difference is due to federal entitlements that will be deferred to future years and savings from unspent purchase orders and department budgets.

	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Difference	
EXPENDITURES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Difference	%
Certificated Salaries	25,745,879	5,835,250	31,581,129	25,946,241	5,814,647	31,760,887	179,758	0.57%
Classified Salaries	5,805,980	4,384,294	10,190,274	6,193,356	4,264,982	10,458,339	268,065	2.63%
Benefits	9,636,341	6,771,967	16,408,308	9,706,663	6,494,826	16,201,489	(206,819)	-1.26%
Books and Supplies	1,380,420	2,731,206	4,111,626	920,938	1,877,373	2,798,311	(1,313,315)	-31.94%
Services & Other Operating	9,064,554	13,421,749	22,486,303	7,608,102	12,206,118	19,814,219	(2,672,084)	-11.88%
Capital Outlay	310,407	-	310,407	264,057	-	264,057	(46,350)	-14.93%
Other Outgo (inc. ROP)	969,359	-	969,359	969,359	-	969,359	-	0.00%
Other Outgo - Transfer Indirect Cost	(1,355,257)	1,342,102	(13,155)	(1,395,491)	1,258,844	(136,647)	(123,492)	938.74%
TOTAL EXPENDITURES	**51,557,683**	**34,486,568**	**86,044,251**	**50,213,225**	**31,916,789**	**82,130,014**	**(3,914,237)**	**-4.55%**

General Fund Contributions & Transfers to Restricted Programs

The following transfers of Unrestricted resources to Restricted programs (Special Education and Routine Restricted Maintenance Account (RRMA)) were necessary to cover restricted program expenditures in excess of revenues ($11.7M to Special Education Programs and $2.7M to RRMA).

CONTRIBUTIONS TO RESTRICTED PROGRAMS FROM GENERAL FUND	2024-25 Unaudited Actuals	2025-26 Budget	Difference Budget and Actuals	% Difference
Special Education	11,744,361	14,073,734	2,329,373	19.83%
RRMA	2,744,715	2,786,760	42,045	1.53%
Other		5,361	5,361	
TOTAL	**14,489,076**	**16,865,855**	**2,376,779**	16.40%

General Fund Summary, Ending Fund Balance and Reserves

The district's 2024-25 total revenues were $79.9 million and total expenditures were $82.1 million, resulting in a net decrease to fund balance of $2.27 million. The total Restricted and Unrestricted ending fund balance was $31.6 million.

As a result of the balance in the Public School System Stabilization Account, the statutory limitation on school district reserves was triggered in the 2022-23 budget period. This continues to be in effect for the 2024-25 budget period, pursuant to Education Code (EC) section 42127.01(e). The district reserve cap requires that a school district's adopted or revised budget shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent (10%) of those funds. Assigned and unassigned balances within the Special Reserve Fund for Other than Capital Outlay (Fund 17) is included within the 10 percent (10%) reserve cap.

With the 10% cap applied, the following table shows the components of the Ending Fund Balance.

Fund Balance - Unrestricted	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	2025-26 Adopted Budget	2025-26 Adopted Budget - updated
Beginning Fund Balance	22,453,556	22,453,556	16,765,544	16,765,544
Net Increase/Decrease to Fund Balance	(5,688,011)	(759,962)	(9,582,123)	(9,582,123)
Ending Fund Balance	**16,765,545**	**21,693,594**	**7,183,421**	**7,183,421**
10% Cap Calculation				
Total Expenditures	86,044,251	82,130,014	85,796,524	85,796,524
10% Cap/Limit	**8,604,425**	**8,213,001**	**8,579,652**	**8,579,652**
Nonspendable:				
Revolving Cash	22,127	45,882	25,000	25,000
Stores	219,360	209,550	219,360	219,360
Total Nonspendable	**241,487**	**255,432**	**244,360**	**244,360**
Committed Fund Balance				
Facilities Improvements	1,780,000	1,780,000		
Deferred Maintenance	500,000	1,500,000		300,000
Technology Refresh and Upgrades	1,100,000	1,100,000		
Textbooks and Consumables	700,000	700,000		
Furniture Replacement	50,000	50,000		
Declining Enrollment & ADA Mitigation	200,000	200,000		
Instructional Program Improvements	450,000	450,000		
Strategies to Increase Enrollment	200,000	200,000		
Strategic Planning and Advisory Services/Reduce Deficit Spending and Improve Fiscal Health	300,000	300,000		
Roofing Replacements				
MYP Savings (26-27 &27-28)	7,937,006	9,437,000	3,066,545	6,156,078
SpEd				2,300,000
Total Committed	**13,217,006**	**15,717,000**	**3,066,545**	**8,756,078**
Assigned:				
LCAP and Local Revenue Carryover	253,560	526,065	**526,065**	**526,065**
Reserve for Economic Uncertainties	**2,581,328**	**2,463,900**	**2,573,896**	**2,573,896**
For Future Board Action	**472,164**	**2,731,197**		
% of total Expenditures	**6.51%**	**9.43%**	**5.97%**	**5.97%**

The designated Reserve for Economic Uncertainties in the General Fund is $2.5 million. Combined with the Fund 17 Reserve for Emergency Purposes of $2.5 million, the total Reserve for Economic Uncertainties is $5.0 million, which is 6.1% of total expenditures. The minimum required is 3%.

Reserve for Economic Uncertainties - GF & Fund 17	
Reserve for Economic Uncertainties - GF	2,463,900
Reserve for Economic Uncertainties - 17	2,547,712
Total Reserve for Economic Uncertainties	**5,011,612**
% of Total Expenditures	**6.1%**

Multi-Year Estimated Ending Fund Balances – Unrestricted Funds

For the 2025-26 Proposed Budget adopted by the Newark Unified School District on June 25, 2025, the district estimated that the Unrestricted General Fund is projected to end with a deficit of $9.6 million, resulting in a reduction of the Unrestricted General Fund balance. The multi-year projection indicates continued deficit spending in the subsequent two years, eventually leading to an ending fund balance of -$12.1 million.

To meet the minimum 3% of total expenditures required for the Reserve for Economic Uncertainties, the multi-year projections adopted by the board of education indicated an unassigned ending fund balance of -$13.7 million by fiscal year 2027-28.

To ensure continued financial health, $13.7 million will be added to the committed funds as part of the unaudited actuals process. This will help sustain financial health and provide adequate planning for future deficit spending. The First Interim, which reflects all financial activity from July 1, 2025, to October 31, 2025, will offer the district an opportunity to update these multi-year projections and integrate any additional changes resulting from the unaudited actuals.

A summary of these multi-year projections is as follows:

Multi-Year Projection Unrestricted	2025-26	2026-27	2027-28
Revenues			
LCFF Sources	58,310,724	58,239,213	58,137,746
Federal Revenues	-	-	-
Other State Revenue	1,279,142	1,189,754	1,163,396
Other Local Revenue	941,086	860,716	860,863
Total Revenues	**60,530,952**	**60,289,683**	**60,162,005**
Certificated Salaries	26,535,172	26,933,200	27,270,548
Classified Salaries	7,137,276	7,244,333	7,352,965
Employee Benefits	10,586,151	10,593,152	10,801,494
Books and Supplies	1,278,586	1,315,198	1,350,244
Services and Other Operating	8,097,257	7,715,289	7,868,691
Capital Outlay	260,124	266,475	272,445
Other Outgo	969,359	969,359	969,359
Other Outgo (Indirect)	(1,616,705)	(1,359,566)	(1,354,858)
Total Expenditures	**53,247,220**	**53,677,440**	**54,530,888**
Surplus (Deficit)	7,283,732	6,612,243	5,631,117
Contributions	(16,865,855)	(17,397,082)	(17,821,996)
Total Surplus (Deficit)	**(9,582,123)**	**(10,784,839)**	**(12,190,879)**

Fund Balance	2025-26	2026-27	2027-28
Beginning Fund Balance	21,693,595	12,111,472	1,326,631
Net Increase/Decrease	(9,582,123)	(10,784,839)	(12,190,879)
Ending Fund Balance	**12,111,472**	**1,326,633**	**(10,864,247)**

Total Components of Ending Fund Balance - Restricted	2025-26	2026-27	2027-28
Nonspendable	255,432	255,432	255,432
Committed Fund Balance	8,756,078		
Reserve for Economic Uncertainties	2,573,896	2,560,646	2,597,881
Unassigned	-	(1,489,446)	(13,717,560)
Fund 17 ending Balance	2,547,712	2,547,712	2,547,712

Fund Summaries At-A-Glance

The following is a summary of all district funds and ending fund balances as of June 30, 2025.

Fund Summary	Fund	Beginning Fund Balance	Revenues	Expenditures	Surplus/Deficit	Ending Fund Balance
General Fund	01	33,843,056	79,858,656	82,130,014	(2,271,495)	31,571,561
Adult Education	11	89,451	299,876	312,369	(12,493)	76,958
Child Development	12	776,998	166,620	131,549	35,071	812,069
Cafeteria Fund	13	3,588,724	3,933,231	3,331,935	601,296	4,190,020
Special Reserves for Emergency	17	2,412,429	135,283	-	135,283	2,547,712
Building Fund (Measure G)	21	-	230	-	230	230
Capital Facilities Fund	25	14,386,402	1,050,405	7,098,777	(6,048,371)	8,338,031
Special Reserves for Capital Outlay	40	8,629,959	483,337	28,459	454,877	9,084,836
Bond Interest and Redemption Fund	51	10,616,987	11,407,340	10,901,317	506,022	11,123,010
Self-Insurance Fund	67	5,126,691	1,040,559	650,932	389,627	5,516,318
Total		**79,470,698**	**98,375,536**	**104,585,352**	**(6,209,952)**	**73,260,745**

Conclusion

This comprehensive financial report provides a detailed overview of the district's financial performance during the 2024-25 fiscal year. It includes a summary of district's financial activity and the required State reports in their entirety. The district's external auditors will conduct a thorough review of these records and provide an opinion later in the fiscal year.

Additionally, the First Interim Budget Report, covering July 1, 2025 to October 31, 2025 financial activity, will be presented to the Board no later than December 10, 2025.

I'd like to acknowledge and thank the Business Office staff for all their hard work and dedication throughout the year-end process.

Respectfully submitted-

Tracey B. Vackar
Superintendent of Schools
Newark Unified School District
Alameda County, California

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		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
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	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	59,915,085.88	416,755.00	60,331,840.88	58,310,724.00	418,623.00	58,729,347.00	-2.7%
2) Federal Revenue		8100-8299	0.00	2,473,645.65	2,473,645.65	0.00	2,330,760.00	2,330,760.00	-5.8%
3) Other State Revenue		8300-8599	1,416,345.14	8,391,750.90	9,808,096.04	1,279,142.00	7,000,764.00	8,279,906.00	-15.6%
4) Other Local Revenue		8600-8799	2,611,045.41	4,634,028.05	7,245,073.46	941,086.00	5,259,049.00	6,200,135.00	-14.4%
5) TOTAL, REVENUES			63,942,476.43	15,916,179.60	79,858,656.03	60,530,952.00	15,009,196.00	75,540,148.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	25,946,240.74	5,814,646.73	31,760,887.47	26,535,172.00	8,245,560.00	34,780,732.00	9.5%
2) Classified Salaries		2000-2999	6,193,356.16	4,264,982.44	10,458,338.60	7,137,276.00	4,461,319.00	11,598,595.00	10.9%
3) Employee Benefits		3000-3999	9,706,663.26	6,494,825.97	16,201,489.23	10,586,151.00	7,118,131.00	17,704,282.00	9.3%
4) Books and Supplies		4000-4999	920,938.03	1,877,372.81	2,798,310.84	1,278,586.00	1,095,615.00	2,374,201.00	-15.2%
5) Services and Other Operating Expenditures		5000-5999	7,608,101.60	12,206,117.52	19,814,219.12	8,097,257.00	10,174,972.00	18,272,229.00	-7.8%
6) Capital Outlay		6000-6999	264,057.02	0.00	264,057.02	260,124.00	0.00	260,124.00	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	969,359.00	0.00	969,359.00	969,359.00	0.00	969,359.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,395,490.74)	1,258,843.87	(136,646.87)	(1,616,705.00)	1,453,707.00	(162,998.00)	19.3%
9) TOTAL, EXPENDITURES			50,213,225.07	31,916,789.34	82,130,014.41	53,247,220.00	32,549,304.00	85,796,524.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,729,251.36	(16,000,609.74)	(2,271,358.38)	7,283,732.00	(17,540,108.00)	(10,256,376.00)	351.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	136.90	0.00	136.90	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,489,076.10)	14,489,076.10	0.00	(16,865,855.00)	16,865,855.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,489,213.00)	14,489,076.10	(136.90)	(16,865,855.00)	16,865,855.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(759,961.64)	(1,511,533.64)	(2,271,495.28)	(9,582,123.00)	(674,253.00)	(10,256,376.00)	351.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,453,556.16	11,389,499.77	33,843,055.93	21,693,594.52	9,877,966.13	31,571,560.65	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			22,453,556.16	11,389,499.77	33,843,055.93	21,693,594.52	9,877,966.13	31,571,560.65	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,453,556.16	11,389,499.77	33,843,055.93	21,693,594.52	9,877,966.13	31,571,560.65	-6.7%
2) Ending Balance, June 30 (E + F1e)			21,693,594.52	9,877,966.13	31,571,560.65	12,111,471.52	9,203,713.13	21,315,184.65	-32.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,881.66	0.00	45,881.66	0.00	0.00	0.00	-100.0%
Stores		9712	209,550.25	0.00	209,550.25	45,882.00	0.00	45,882.00	-78.1%
Prepaid Items		9713	0.00	0.00	0.00	209,550.00	0.00	209,550.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,877,966.13	9,877,966.13	0.00	9,444,298.79	9,444,298.79	-4.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,717,000.00	0.00	15,717,000.00	8,756,078.46	0.00	8,756,078.46	-44.3%
Facilities Improvements	0000	9760	*1,780,000.00*		*1,780,000.00*			*0.00*	
Deferred Maintenance	0000	9760	*1,500,000.00*		*1,500,000.00*			*0.00*	
Technology Refresh and Upgrades	0000	9760	*1,100,000.00*		*1,100,000.00*			*0.00*	
Textbooks and Consumables	0000	9760	*700,000.00*		*700,000.00*			*0.00*	
Furniture Replacement	0000	9760	*50,000.00*		*50,000.00*			*0.00*	
Declining Enrollment & ADA Mitigation	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Instructional Program Improvements	0000	9760	*450,000.00*		*450,000.00*			*0.00*	
Strategies to Increase Enrollment	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Strategic Planning and Advisory Services/Reduce Deficit Spending and Improve Fiscal Health	0000	9760	*300,000.00*		*300,000.00*			*0.00*	
MYP Savings (26-27 &27-28)	0000	9760	*9,437,000.00*		*9,437,000.00*			*0.00*	
Deferred Maintenance	0000	9760			*0.00*	*300,000.00*		*300,000.00*	
MYP Savings (26-27 &27-28)	0000	9760			*0.00*	*6,156,078.46*		*6,156,078.46*	
Special Education	0000	9760			*0.00*	*2,300,000.00*		*2,300,000.00*	
d) Assigned									
Other Assignments		9780	526,065.00	0.00	526,065.00	526,065.06	0.00	526,065.06	0.0%
LCAP Carryover and Local Revenue Carryover	0000	9780	*526,065.00*		*526,065.00*			*0.00*	
LCAP Carryover and Local Revenue Carryover	0000	9780			*0.00*	*526,065.06*		*526,065.06*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,463,900.00	0.00	2,463,900.00	2,573,896.00	0.00	2,573,896.00	4.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Unassigned/Unappropriated Amount		9790	2,731,197.61	0.00	2,731,197.61	0.00	(240,585.66)	(240,585.66)	-108.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,149,069.62	6,910,362.38	27,059,432.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	185,248.00	0.00	185,248.00				
b) in Banks		9120	486,200.83	282,073.62	768,274.45				
c) in Revolving Cash Account		9130	45,881.66	0.00	45,881.66				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	58,894.94	215,922.61	274,817.55				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	714,768.71	397,252.32	1,112,021.03				
4) Due from Grantor Government		9290	2,033,823.38	3,187,397.72	5,221,221.10				
5) Due from Other Funds		9310	281,882.70	0.00	281,882.70				
6) Stores		9320	209,550.25	0.00	209,550.25				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	103.50	0.00	103.50				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			24,165,423.59	10,993,008.65	35,158,432.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,460,683.75	1,019,230.35	3,479,914.10				
2) Due to Grantor Governments		9590	2,725.00	10,672.00	13,397.00				
3) Due to Other Funds		9610	8,420.32	0.00	8,420.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	85,140.17	85,140.17				
6) TOTAL, LIABILITIES			2,471,829.07	1,115,042.52	3,586,871.59				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			21,693,594.52	9,877,966.13	31,571,560.65				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	19,188,642.00	0.00	19,188,642.00	16,839,883.00	0.00	16,839,883.00	-12.2%
Education Protection Account State Aid - Current Year		8012	942,244.00	0.00	942,244.00	898,888.00	0.00	898,888.00	-4.6%
State Aid - Prior Years		8019	(168.00)	0.00	(168.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	131,914.30	0.00	131,914.30	131,164.00	0.00	131,164.00	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,820,333.54	0.00	29,820,333.54	28,155,944.00	0.00	28,155,944.00	-5.6%
Unsecured Roll Taxes		8042	1,626,391.85	0.00	1,626,391.85	1,998,590.00	0.00	1,998,590.00	22.9%
Prior Years' Taxes		8043	(301,905.69)	0.00	(301,905.69)	(136,705.00)	0.00	(136,705.00)	-54.7%
Supplemental Taxes		8044	295,909.20	0.00	295,909.20	385,525.00	0.00	385,525.00	30.3%
Education Revenue Augmentation Fund (ERAF)		8045	6,690,576.59	0.00	6,690,576.59	7,250,935.00	0.00	7,250,935.00	8.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,521,148.09	0.00	1,521,148.09	2,786,500.00	0.00	2,786,500.00	83.2%
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			59,915,085.88	0.00	59,915,085.88	58,310,724.00	0.00	58,310,724.00	-2.7%
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	416,755.00	416,755.00	0.00	418,623.00	418,623.00	0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			59,915,085.88	416,755.00	60,331,840.88	58,310,724.00	418,623.00	58,729,347.00	-2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,030,314.00	1,030,314.00	0.00	1,024,647.00	1,024,647.00	-0.6%
Special Education Discretionary Grants		8182	0.00	39,655.00	39,655.00	0.00	39,686.00	39,686.00	0.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		390,068.09	390,068.09		595,267.00	595,267.00	52.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		126,516.00	126,516.00		117,323.00	117,323.00	-7.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		279,967.00	279,967.00		0.00	0.00	-100.0%
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		188,692.14	188,692.14		517,341.00	517,341.00	174.2%
Career and Technical Education	3500-3599	8290		15,848.95	15,848.95		36,496.00	36,496.00	130.3%
All Other Federal Revenue	All Other	8290	0.00	402,584.47	402,584.47	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	2,473,645.65	2,473,645.65	0.00	2,330,760.00	2,330,760.00	-5.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	223,268.00	0.00	223,268.00	214,758.00	0.00	214,758.00	-3.8%
Lottery - Unrestricted and Instructional Materials		8560	968,462.14	436,380.11	1,404,842.25	861,983.00	370,066.00	1,232,049.00	-12.3%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through 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		2,607,864.00	2,607,864.00		2,005,600.00	2,005,600.00	-23.1%
After School Education and Safety (ASES)	6010	8590		407,169.17	407,169.17		407,167.00	407,167.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		685,416.00	685,416.00		685,416.00	685,416.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	224,615.00	4,254,921.62	4,479,536.62	202,401.00	3,532,515.00	3,734,916.00	-16.6%
TOTAL, OTHER STATE REVENUE			1,416,345.14	8,391,750.90	9,808,096.04	1,279,142.00	7,000,764.00	8,279,906.00	-15.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	400,000.00	400,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	224,085.95	0.00	224,085.95	155,000.00	0.00	155,000.00	-30.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Interest		8660	1,286,914.55	0.00	1,286,914.55	650,000.00	0.00	650,000.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	546,645.00	0.00	546,645.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	553,399.91	862,281.05	1,415,680.96	136,086.00	1,098,984.00	1,235,070.00	-12.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,721,747.00	3,721,747.00		3,710,065.00	3,710,065.00	-0.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,611,045.41	4,634,028.05	7,245,073.46	941,086.00	5,259,049.00	6,200,135.00	-14.4%
TOTAL, REVENUES			63,942,476.43	15,916,179.60	79,858,656.03	60,530,952.00	15,009,196.00	75,540,148.00	-5.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	21,966,038.81	4,210,031.54	26,176,070.35	21,801,055.00	6,254,641.00	28,055,696.00	7.2%
Certificated Pupil Support Salaries		1200	813,763.59	847,868.57	1,661,632.16	1,478,169.00	1,324,857.00	2,803,026.00	68.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Certificated Supervisors' and Administrators' Salaries		1300	3,149,959.59	661,582.88	3,811,542.47	3,235,948.00	547,393.00	3,783,341.00	-0.7%
Other Certificated Salaries		1900	16,478.75	95,163.74	111,642.49	20,000.00	118,669.00	138,669.00	24.2%
TOTAL, CERTIFICATED SALARIES			25,946,240.74	5,814,646.73	31,760,887.47	26,535,172.00	8,245,560.00	34,780,732.00	9.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	149,198.64	1,857,074.34	2,006,272.98	523,079.00	2,349,726.00	2,872,805.00	43.2%
Classified Support Salaries		2200	2,436,568.67	1,722,261.23	4,158,829.90	2,399,916.00	1,492,485.00	3,892,401.00	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	732,368.51	210,415.76	942,784.27	1,167,336.00	174,138.00	1,341,474.00	42.3%
Clerical, Technical and Office Salaries		2400	2,650,408.44	313,613.61	2,964,022.05	2,832,487.00	298,672.00	3,131,159.00	5.6%
Other Classified Salaries		2900	224,811.90	161,617.50	386,429.40	214,458.00	146,298.00	360,756.00	-6.6%
TOTAL, CLASSIFIED SALARIES			6,193,356.16	4,264,982.44	10,458,338.60	7,137,276.00	4,461,319.00	11,598,595.00	10.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,708,362.70	3,900,059.79	8,608,422.49	5,022,388.00	4,342,846.00	9,365,234.00	8.8%
PERS		3201-3202	1,573,817.79	1,098,461.42	2,672,279.21	2,030,704.00	1,206,857.00	3,237,561.00	21.2%
OASDI/Medicare/Alternative		3301-3302	837,451.70	406,552.68	1,244,004.38	934,690.00	452,539.00	1,387,229.00	11.5%
Health and Welfare Benefits		3401-3402	1,045,418.64	641,657.71	1,687,076.35	1,112,684.00	557,438.00	1,670,122.00	-1.0%
Unemployment Insurance		3501-3502	16,070.02	5,041.19	21,111.21	19,652.00	6,390.00	26,042.00	23.4%
Workers' Compensation		3601-3602	754,362.23	236,697.35	991,059.58	769,553.00	296,006.00	1,065,559.00	7.5%
OPEB, Allocated		3701-3702	654,855.85	206,355.83	861,211.68	696,480.00	256,055.00	952,535.00	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	116,324.33	0.00	116,324.33	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,706,663.26	6,494,825.97	16,201,489.23	10,586,151.00	7,118,131.00	17,704,282.00	9.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	915,068.21	915,068.21	0.00	156,726.00	156,726.00	-82.9%
Books and Other Reference Materials		4200	24,181.36	2,526.81	26,708.17	3,289.00	66,915.00	70,204.00	162.9%
Materials and Supplies		4300	859,613.75	449,060.79	1,308,674.54	1,237,330.00	812,863.00	2,050,193.00	56.7%
Noncapitalized Equipment		4400	37,142.92	510,717.00	547,859.92	37,967.00	59,111.00	97,078.00	-82.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			920,938.03	1,877,372.81	2,798,310.84	1,278,586.00	1,095,615.00	2,374,201.00	-15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	323,939.09	9,332,243.77	9,656,182.86	0.00	5,810,630.00	5,810,630.00	-39.8%
Travel and Conferences		5200	64,004.51	100,384.98	164,389.49	123,978.00	85,651.00	209,629.00	27.5%
Dues and Memberships		5300	65,343.20	8,110.00	73,453.20	45,416.00	200.00	45,616.00	-37.9%
Insurance		5400 - 5450	790,313.03	0.00	790,313.03	800,000.00	0.00	800,000.00	1.2%
Operations and Housekeeping Services		5500	2,778,261.03	28,846.00	2,807,107.03	2,888,554.00	23,000.00	2,911,554.00	3.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	413,976.47	802,516.15	1,216,492.62	752,170.00	737,250.00	1,489,420.00	22.4%
Transfers of Direct Costs		5710	(160,315.51)	160,315.52	.01	(170,916.00)	170,915.00	(1.00)	-10,100.0%
Transfers of Direct Costs - Interfund		5750	(7,603.34)	245,246.88	237,643.54	(10,271.00)	295,187.00	284,916.00	19.9%
Professional/Consulting Services and Operating Expenditures		5800	3,115,140.30	1,520,792.56	4,635,932.86	3,215,030.00	3,038,239.00	6,253,269.00	34.9%
Communications		5900	225,042.82	7,661.66	232,704.48	453,296.00	13,900.00	467,196.00	100.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,608,101.60	12,206,117.52	19,814,219.12	8,097,257.00	10,174,972.00	18,272,229.00	-7.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	211,283.50	0.00	211,283.50	127,165.00	0.00	127,165.00	-39.8%
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	40,517.78	0.00	40,517.78	64,961.00	0.00	64,961.00	60.3%
Equipment Replacement		6500	12,255.74	0.00	12,255.74	67,998.00	0.00	67,998.00	454.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			264,057.02	0.00	264,057.02	260,124.00	0.00	260,124.00	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	969,359.00	0.00	969,359.00	969,359.00	0.00	969,359.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			969,359.00	0.00	969,359.00	969,359.00	0.00	969,359.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,258,843.87)	1,258,843.87	0.00	(1,453,707.00)	1,453,707.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(136,646.87)	0.00	(136,646.87)	(162,998.00)	0.00	(162,998.00)	19.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,395,490.74)	1,258,843.87	(136,646.87)	(1,616,705.00)	1,453,707.00	(162,998.00)	19.3%
TOTAL, EXPENDITURES			50,213,225.07	31,916,789.34	82,130,014.41	53,247,220.00	32,549,304.00	85,796,524.00	4.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	136.90	0.00	136.90	0.00	0.00	0.00	-100.0%
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			136.90	0.00	136.90	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,489,076.10)	14,489,076.10	0.00	(16,865,855.00)	16,865,855.00	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			(14,489,076.10)	14,489,076.10	0.00	(16,865,855.00)	16,865,855.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,489,213.00)	14,489,076.10	(136.90)	(16,865,855.00)	16,865,855.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	59,915,085.88	416,755.00	60,331,840.88	58,310,724.00	418,623.00	58,729,347.00	-2.7%
2) Federal Revenue		8100-8299	0.00	2,473,645.65	2,473,645.65	0.00	2,330,760.00	2,330,760.00	-5.8%
3) Other State Revenue		8300-8599	1,416,345.14	8,391,750.90	9,808,096.04	1,279,142.00	7,000,764.00	8,279,906.00	-15.6%
4) Other Local Revenue		8600-8799	2,611,045.41	4,634,028.05	7,245,073.46	941,086.00	5,259,049.00	6,200,135.00	-14.4%
5) TOTAL, REVENUES			63,942,476.43	15,916,179.60	79,858,656.03	60,530,952.00	15,009,196.00	75,540,148.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		28,549,881.73	17,960,797.73	46,510,679.46	29,812,111.00	17,847,276.00	47,659,387.00	2.5%
2) Instruction - Related Services	2000-2999		5,498,838.35	2,757,535.42	8,256,373.77	5,556,191.00	2,911,977.00	8,468,168.00	2.6%
3) Pupil Services	3000-3999		2,664,993.90	7,031,456.01	9,696,449.91	3,088,753.00	6,437,074.00	9,525,827.00	-1.8%
4) Ancillary Services	4000-4999		664,719.98	26,685.00	691,404.98	499,647.00	465,990.00	965,637.00	39.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		5,189.62	0.00	5,189.62	5,000.00	0.00	5,000.00	-3.7%
7) General Administration	7000-7999		4,609,038.82	1,364,002.23	5,973,041.05	5,170,002.00	1,559,516.00	6,729,518.00	12.7%
8) Plant Services	8000-8999		7,251,203.67	2,776,312.95	10,027,516.62	8,146,157.00	3,327,471.00	11,473,628.00	14.4%
9) Other Outgo	9000-9999	Except 7600-7699	969,359.00	0.00	969,359.00	969,359.00	0.00	969,359.00	0.0%
10) TOTAL, EXPENDITURES			50,213,225.07	31,916,789.34	82,130,014.41	53,247,220.00	32,549,304.00	85,796,524.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,729,251.36	(16,000,609.74)	(2,271,358.38)	7,283,732.00	(17,540,108.00)	(10,256,376.00)	351.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	136.90	0.00	136.90	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,489,076.10)	14,489,076.10	0.00	(16,865,855.00)	16,865,855.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,489,213.00)	14,489,076.10	(136.90)	(16,865,855.00)	16,865,855.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(759,961.64)	(1,511,533.64)	(2,271,495.28)	(9,582,123.00)	(674,253.00)	(10,256,376.00)	351.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,453,556.16	11,389,499.77	33,843,055.93	21,693,594.52	9,877,966.13	31,571,560.65	-6.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			22,453,556.16	11,389,499.77	33,843,055.93	21,693,594.52	9,877,966.13	31,571,560.65	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,453,556.16	11,389,499.77	33,843,055.93	21,693,594.52	9,877,966.13	31,571,560.65	-6.7%
2) Ending Balance, June 30 (E + F1e)			21,693,594.52	9,877,966.13	31,571,560.65	12,111,471.52	9,203,713.13	21,315,184.65	-32.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,881.66	0.00	45,881.66	0.00	0.00	0.00	-100.0%
Stores		9712	209,550.25	0.00	209,550.25	45,882.00	0.00	45,882.00	-78.1%
Prepaid Items		9713	0.00	0.00	0.00	209,550.00	0.00	209,550.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,877,966.13	9,877,966.13	0.00	9,444,298.79	9,444,298.79	-4.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,717,000.00	0.00	15,717,000.00	8,756,078.46	0.00	8,756,078.46	-44.3%
Facilities Improvements	0000	9760	*1,780,000.00*		*1,780,000.00*			*0.00*	
Deferred Maintenance	0000	9760	*1,500,000.00*		*1,500,000.00*			*0.00*	
Technology Refresh and Upgrades	0000	9760	*1,100,000.00*		*1,100,000.00*			*0.00*	
Textbooks and Consumables	0000	9760	*700,000.00*		*700,000.00*			*0.00*	
Furniture Replacement	0000	9760	*50,000.00*		*50,000.00*			*0.00*	
Declining Enrollment & ADA Mitigation	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Instructional Program Improvements	0000	9760	*450,000.00*		*450,000.00*			*0.00*	
Strategies to Increase Enrollment	0000	9760	*200,000.00*		*200,000.00*			*0.00*	
Strategic Planning and Advisory Services/Reduce Deficit Spending and Improve Fiscal Health	0000	9760	*300,000.00*		*300,000.00*			*0.00*	
MYP Savings (26-27 &27-28)	0000	9760	*9,437,000.00*		*9,437,000.00*			*0.00*	
Deferred Maintenance	0000	9760			*0.00*	*300,000.00*		*300,000.00*	
MYP Savings (26-27 &27-28)	0000	9760			*0.00*	*6,156,078.46*		*6,156,078.46*	
Special Education	0000	9760			*0.00*	*2,300,000.00*		*2,300,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	526,065.00	0.00	526,065.00	526,065.06	0.00	526,065.06	0.0%
LCAP Carryover and Local Revenue Carryover	0000	9780	*526,065.00*		*526,065.00*			*0.00*	
LCAP Carryover and Local Revenue Carryover	0000	9780			*0.00*	*526,065.06*		*526,065.06*	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	2,463,900.00	0.00	2,463,900.00	2,573,896.00	0.00	2,573,896.00	4.5%
Unassigned/Unappropriated Amount		9790	2,731,197.61	0.00	2,731,197.61	0.00	(240,585.66)	(240,585.66)	-108.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	364,169.40	364,170.40
6266	Educator Effectiveness, FY 2021-22	285,338.78	35,338.78
6300	Lottery: Instructional Materials	511,213.39	505,503.39
6318	Antibias Education Grant	62,474.82	62,474.82
6331	CA Community Schools Partnership Act - Planning Grant	141,090.03	141,090.03
6383	Golden State Pathways Program	294,187.50	294,187.50
6546	Mental Health-Related Services	3,859.65	3,859.65
6547	Special Education Early Intervention Preschool Grant	35,471.77	35,471.77
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	453,521.34	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,391,523.00	1,370,833.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	104,842.11	104,842.11
7085	Learning Communities for School Success Program	0.00	7.00
7311	Classified School Employee Professional Development Block Grant	8,607.53	8,607.53
7399	LCFF Equity Multiplier	163,918.15	62,297.15
7413	A-G Learning Loss Mitigation Grant	25,360.53	25,360.53
7415	Classified School Employee Summer Assistance Program	12,654.64	12,654.64
7435	Learning Recovery Emergency Block Grant	0.00	36.00
7810	Other Restricted State	66,411.42	66,411.42
8210	Student Activity Funds	260,508.96	260,508.96
9010	Other Restricted Local	5,692,813.11	6,090,644.11
Total, Restricted Balance		9,877,966.13	9,444,298.79

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	268,111.00	259,810.00	-3.1%
4) Other Local Revenue		8600-8799	31,764.59	34,700.00	9.2%
5) TOTAL, REVENUES			299,875.59	294,510.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	109,887.98	82,154.00	-25.2%
2) Classified Salaries		2000-2999	65,523.64	65,437.00	-0.1%
3) Employee Benefits		3000-3999	66,655.08	69,897.00	4.9%
4) Books and Supplies		4000-4999	12,203.72	12,513.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	44,939.32	50,046.00	11.4%
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	13,158.91	21,642.00	64.5%
9) TOTAL, EXPENDITURES			312,368.65	301,689.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,493.06)	(7,179.00)	-42.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,493.06)	(7,179.00)	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,451.17	76,958.11	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,451.17	76,958.11	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,451.17	76,958.11	-14.0%
2) Ending Balance, June 30 (E + F1e)			76,958.11	69,779.11	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	67,151.89	65,616.89	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,806.22	4,162.22	-57.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	94,338.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	645.84		
b) in Banks		9120	(3,912.83)		
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	735.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,452.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,777.76		
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			104,036.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,547.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,530.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			27,078.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			76,958.11		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	251,757.00	249,149.00	-1.0%
All Other State Revenue	All Other	8590	16,354.00	10,661.00	-34.8%
TOTAL, OTHER STATE REVENUE			268,111.00	259,810.00	-3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,040.61	2,900.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,481.84	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	26,992.14	31,300.00	16.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250.00	500.00	100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,764.59	34,700.00	9.2%
TOTAL, REVENUES			299,875.59	294,510.00	-1.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	92,757.50	65,014.00	-29.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,130.48	17,140.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			109,887.98	82,154.00	-25.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	7,645.00	10,230.00	33.8%
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	57,878.64	55,207.00	-4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,523.64	65,437.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,061.84	25,396.00	5.5%
PERS		3201-3202	14,262.81	17,462.00	22.4%
OASDI/Medicare/Alternative		3301-3302	6,533.19	6,127.00	-6.2%
Health and Welfare Benefits		3401-3402	13,991.10	14,324.00	2.4%
Unemployment Insurance		3501-3502	87.79	72.00	-18.0%
Workers' Compensation		3601-3602	4,122.17	3,352.00	-18.7%
OPEB, Allocated		3701-3702	3,596.18	3,164.00	-12.0%
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			66,655.08	69,897.00	4.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	548.05	549.00	0.2%
Materials and Supplies		4300	3,849.23	4,156.00	8.0%
Noncapitalized Equipment		4400	7,806.44	7,808.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,203.72	12,513.00	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,048.70	19,315.00	28.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,211.77	3,116.00	40.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	358.98	295.00	-17.8%
Professional/Consulting Services and Operating Expenditures		5800	27,319.87	27,320.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,939.32	50,046.00	11.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,158.91	21,642.00	64.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,158.91	21,642.00	64.5%
TOTAL, EXPENDITURES			312,368.65	301,689.00	-3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	268,111.00	259,810.00	-3.1%
4) Other Local Revenue		8600-8799	31,764.59	34,700.00	9.2%
5) TOTAL, REVENUES			299,875.59	294,510.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		164,923.95	143,459.00	-13.0%
2) Instruction - Related Services	2000-2999		119,083.09	117,273.00	-1.5%
3) Pupil Services	3000-3999		154.00	0.00	-100.0%
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		13,158.91	21,642.00	64.5%
8) Plant Services	8000-8999		15,048.70	19,315.00	28.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			312,368.65	301,689.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,493.06)	(7,179.00)	-42.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,493.06)	(7,179.00)	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,451.17	76,958.11	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,451.17	76,958.11	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,451.17	76,958.11	-14.0%
2) Ending Balance, June 30 (E + F1e)			76,958.11	69,779.11	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	67,151.89	65,616.89	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,806.22	4,162.22	-57.6%
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
6371	CalWORKs for ROCP or Adult Education	10,502.00	10,502.00
6391	Adult Education Program	56,649.89	55,114.89
Total, Restricted Balance		67,151.89	65,616.89

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,907.44	89,073.00	7.4%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,712.37	102,714.00	22.7%
5) TOTAL, REVENUES			166,619.81	191,787.00	15.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,121.27	59,463.00	-1.1%
3) Employee Benefits		3000-3999	32,015.41	31,117.00	-2.8%
4) Books and Supplies		4000-4999	101,498.44	301,500.00	197.0%
5) Services and Other Operating Expenditures		5000-5999	(110,320.44)	(200,039.00)	81.3%
6) Capital Outlay		6000-6999	48,233.99	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			131,548.67	192,041.00	46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,071.14	(254.00)	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,071.14	(254.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	776,997.90	812,069.04	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			776,997.90	812,069.04	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,997.90	812,069.04	4.5%
2) Ending Balance, June 30 (E + F1e)			812,069.04	811,815.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	806,456.91	806,456.91	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	5,612.13	5,358.13	-4.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	621,573.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,255.27		
b) in Banks		9120	9,077.82		
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	28,777.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	157,697.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			821,381.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,346.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,966.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,312.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			812,069.04		
FEDERAL REVENUE					
Child Nutrition Programs		8220	82,907.44	89,073.00	7.4%
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			82,907.44	89,073.00	7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	24,446.18	8,600.00	-64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,440.27	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	47,746.92	77,977.00	63.3%
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	1,079.00	16,137.00	1,395.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,712.37	102,714.00	22.7%
TOTAL, REVENUES			166,619.81	191,787.00	15.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	31,953.25	37,447.00	17.2%
Classified Support Salaries		2200	13,187.59	6,683.00	-49.3%
Classified Supervisors' and Administrators' Salaries		2300	12,073.20	12,074.00	0.0%
Clerical, Technical and Office Salaries		2400	2,907.23	3,259.00	12.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,121.27	59,463.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,872.45	15,541.00	4.5%
OASDI/Medicare/Alternative		3301-3302	4,130.22	4,136.00	0.1%
Health and Welfare Benefits		3401-3402	10,338.24	8,780.00	-15.1%
Unemployment Insurance		3501-3502	29.82	36.00	20.7%
Workers' Compensation		3601-3602	1,412.70	1,401.00	-0.8%
OPEB, Allocated		3701-3702	1,231.98	1,223.00	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,015.41	31,117.00	-2.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	144.84	1,000.00	590.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	101,353.60	300,500.00	196.5%
TOTAL, BOOKS AND SUPPLIES			101,498.44	301,500.00	197.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,622.30	22,397.00	238.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,137.93	2,800.00	31.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(119,080.67)	(225,236.00)	89.1%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(110,320.44)	(200,039.00)	81.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	48,233.99	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,233.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			131,548.67	192,041.00	46.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,907.44	89,073.00	7.4%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,712.37	102,714.00	22.7%
5) TOTAL, REVENUES			166,619.81	191,787.00	15.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		52,225.89	59,678.00	14.3%
2) Instruction - Related Services	2000-2999		18,956.75	20,893.00	10.2%
3) Pupil Services	3000-3999		53,743.73	89,073.00	65.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,622.30	22,397.00	238.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			131,548.67	192,041.00	46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,071.14	(254.00)	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,071.14	(254.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	776,997.90	812,069.04	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			776,997.90	812,069.04	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			776,997.90	812,069.04	4.5%
2) Ending Balance, June 30 (E + F1e)			812,069.04	811,815.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	806,456.91	806,456.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,612.13	5,358.13	-4.5%
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
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	806,456.91	806,456.91
Total, Restricted Balance		806,456.91	806,456.91

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,642,317.23	1,974,343.00	20.2%
3) Other State Revenue		8300-8599	2,012,761.74	2,029,162.00	0.8%
4) Other Local Revenue		8600-8799	278,015.20	92,800.00	-66.6%
5) TOTAL, REVENUES			3,933,094.17	4,096,305.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,229,416.60	1,287,996.00	4.8%
3) Employee Benefits		3000-3999	597,276.25	640,196.00	7.2%
4) Books and Supplies		4000-4999	1,363,776.06	1,762,955.00	29.3%
5) Services and Other Operating Expenditures		5000-5999	17,978.56	145,283.00	708.1%
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	123,487.96	141,356.00	14.5%
9) TOTAL, EXPENDITURES			3,331,935.43	3,977,786.00	19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			601,158.74	118,519.00	-80.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	136.90	0.00	-100.0%
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			136.90	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			601,295.64	118,519.00	-80.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,588,724.30	4,190,019.94	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,588,724.30	4,190,019.94	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,588,724.30	4,190,019.94	16.8%
2) Ending Balance, June 30 (E + F1e)			4,190,019.94	4,308,538.94	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	113,906.03	0.00	-100.0%
Prepaid Items		9713	2,211.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,702,520.56	3,992,068.59	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	371,382.35	316,470.35	-14.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,689,988.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,261.54		
b) in Banks		9120	20,902.27		
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	3,238.48		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	748,725.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	923.27		
6) Stores		9320	113,906.03		
7) Prepaid Expenditures		9330	2,211.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,605,156.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,960.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	389,821.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,354.89		
6) TOTAL, LIABILITIES			415,136.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,190,019.94		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,642,317.23	1,974,343.00	20.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,642,317.23	1,974,343.00	20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,012,761.74	2,029,162.00	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,012,761.74	2,029,162.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	28,311.33	42,800.00	51.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133,169.15	50,000.00	-62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	59,094.54	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57,440.18	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			278,015.20	92,800.00	-66.6%
TOTAL, REVENUES			3,933,094.17	4,096,305.00	4.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	806,575.94	872,943.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	338,224.60	335,620.00	-0.8%
Clerical, Technical and Office Salaries		2400	83,222.31	79,433.00	-4.6%
Other Classified Salaries		2900	1,393.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,229,416.60	1,287,996.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	269,928.22	320,493.00	18.7%
OASDI/Medicare/Alternative		3301-3302	86,705.51	92,393.00	6.6%
Health and Welfare Benefits		3401-3402	186,026.98	173,231.00	-6.9%
Unemployment Insurance		3501-3502	614.21	655.00	6.6%
Workers' Compensation		3601-3602	28,841.74	28,619.00	-0.8%
OPEB, Allocated		3701-3702	25,159.59	24,805.00	-1.4%
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			597,276.25	640,196.00	7.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	96,909.70	169,080.00	74.5%
Noncapitalized Equipment		4400	15,960.00	5,000.00	-68.7%
Food		4700	1,250,906.36	1,588,875.00	27.0%
TOTAL, BOOKS AND SUPPLIES			1,363,776.06	1,762,955.00	29.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,385.05	10,135.00	20.9%
Dues and Memberships		5300	2,303.00	850.00	-63.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,959.86	79,143.00	29.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,499.31	85,776.00	97.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(118,921.86)	(59,975.00)	-49.6%
Professional/Consulting Services and Operating Expenditures		5800	20,091.85	23,834.00	18.6%
Communications		5900	1,661.35	5,520.00	232.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,978.56	145,283.00	708.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	123,487.96	141,356.00	14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,487.96	141,356.00	14.5%
TOTAL, EXPENDITURES			3,331,935.43	3,977,786.00	19.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	136.90	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			136.90	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			136.90	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,642,317.23	1,974,343.00	20.2%
3) Other State Revenue		8300-8599	2,012,761.74	2,029,162.00	0.8%
4) Other Local Revenue		8600-8799	278,015.20	92,800.00	-66.6%
5) TOTAL, REVENUES			3,933,094.17	4,096,305.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,081,435.82	3,605,716.00	17.0%
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		(31,916.45)	54,912.00	-272.0%
7) General Administration	7000-7999		123,487.96	141,356.00	14.5%
8) Plant Services	8000-8999		158,928.10	175,802.00	10.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,331,935.43	3,977,786.00	19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			601,158.74	118,519.00	-80.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	136.90	0.00	-100.0%
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			136.90	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			601,295.64	118,519.00	-80.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,588,724.30	4,190,019.94	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,588,724.30	4,190,019.94	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,588,724.30	4,190,019.94	16.8%
2) Ending Balance, June 30 (E + F1e)			4,190,019.94	4,308,538.94	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	113,906.03	0.00	-100.0%
Prepaid Items		9713	2,211.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,702,520.56	3,992,068.59	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	371,382.35	316,470.35	-14.8%
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)	3,373,808.25	3,663,356.28
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	328,712.31	328,712.31
Total, Restricted Balance		3,702,520.56	3,992,068.59

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,282.95	55,000.00	-59.3%
5) TOTAL, REVENUES			135,282.95	55,000.00	-59.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			135,282.95	55,000.00	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,282.95	55,000.00	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,412,429.02	2,547,711.97	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,412,429.02	2,547,711.97	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,412,429.02	2,547,711.97	5.6%
2) Ending Balance, June 30 (E + F1e)			2,547,711.97	2,602,711.97	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,547,711.97	2,602,711.97	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,510,689.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	17,188.10		
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	19,834.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,547,711.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,547,711.97		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,652.85	55,000.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	41,630.10	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			135,282.95	55,000.00	-59.3%
TOTAL, REVENUES			135,282.95	55,000.00	-59.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,282.95	55,000.00	-59.3%
5) TOTAL, REVENUES			135,282.95	55,000.00	-59.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			135,282.95	55,000.00	-59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,282.95	55,000.00	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,412,429.02	2,547,711.97	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,412,429.02	2,547,711.97	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,412,429.02	2,547,711.97	5.6%
2) Ending Balance, June 30 (E + F1e)			2,547,711.97	2,602,711.97	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	2,547,711.97	2,602,711.97	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) 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	230.49	0.00	-100.0%
5) TOTAL, REVENUES			230.49	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			230.49	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			230.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	230.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	230.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	230.49	New
2) Ending Balance, June 30 (E + F1e)			230.49	230.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225.26	225.26	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	5.23	5.23	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	763.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	5.23		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,772.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,542.06		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,542.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			230.49		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	225.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5.23	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			230.49	0.00	-100.0%
TOTAL, REVENUES			230.49	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230.49	0.00	-100.0%
5) TOTAL, REVENUES			230.49	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			230.49	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			230.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	230.49	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	230.49	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	230.49	New
2) Ending Balance, June 30 (E + F1e)			230.49	230.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	225.26	225.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5.23	5.23	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	225.26	225.26
Total, Restricted Balance		225.26	225.26

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050,405.21	1,002,000.00	-4.6%
5) TOTAL, REVENUES			1,050,405.21	1,002,000.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	229,094.85	48,000.00	-79.0%
6) Capital Outlay		6000-6999	6,869,681.80	875,000.00	-87.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,098,776.65	923,000.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,048,371.44)	79,000.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,048,371.44)	79,000.00	-101.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,386,402.34	8,338,030.90	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,386,402.34	8,338,030.90	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,386,402.34	8,338,030.90	-42.0%
2) Ending Balance, June 30 (E + F1e)			8,338,030.90	8,417,030.90	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,144,940.54	1,704,940.54	48.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,193,090.36	6,712,090.36	-6.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,882,342.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	60,808.23		
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	77,290.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,020,440.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	682,409.89		
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			682,409.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,338,030.90		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	505,778.13	302,000.00	-40.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	208,278.23	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	336,348.85	700,000.00	108.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050,405.21	1,002,000.00	-4.6%
TOTAL, REVENUES			1,050,405.21	1,002,000.00	-4.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,940.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,154.85	48,000.00	-78.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,094.85	48,000.00	-79.0%
CAPITAL OUTLAY					
Land		6100	(14,117.58)	0.00	-100.0%
Land Improvements		6170	291,500.00	300,000.00	2.9%
Buildings and Improvements of Buildings		6200	6,478,832.10	575,000.00	-91.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	113,467.28	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,869,681.80	875,000.00	-87.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,098,776.65	923,000.00	-87.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050,405.21	1,002,000.00	-4.6%
5) TOTAL, REVENUES			1,050,405.21	1,002,000.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,098,776.65	923,000.00	-87.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,098,776.65	923,000.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,048,371.44)	79,000.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,048,371.44)	79,000.00	-101.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,386,402.34	8,338,030.90	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,386,402.34	8,338,030.90	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,386,402.34	8,338,030.90	-42.0%
2) Ending Balance, June 30 (E + F1e)			8,338,030.90	8,417,030.90	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,144,940.54	1,704,940.54	48.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,193,090.36	6,712,090.36	-6.7%
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	1,144,940.54	1,704,940.54
Total, Restricted Balance		1,144,940.54	1,704,940.54

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	483,336.53	170,000.00	-64.8%
5) TOTAL, REVENUES			483,336.53	170,000.00	-64.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,058.97	14,384.00	-4.5%
3) Employee Benefits		3000-3999	5,688.09	5,593.00	-1.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,712.00	95,000.00	1,131.8%
6) Capital Outlay		6000-6999	0.00	220,000.00	New
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			28,459.06	334,977.00	1,077.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			454,877.47	(164,977.00)	-136.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			454,877.47	(164,977.00)	-136.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,629,958.84	9,084,836.31	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,629,958.84	9,084,836.31	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,629,958.84	9,084,836.31	5.3%
2) Ending Balance, June 30 (E + F1e)			9,084,836.31	8,919,859.31	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,344,236.44	7,009,259.44	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,740,599.87	1,910,599.87	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,954,966.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	61,305.41		
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	70,570.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,086,842.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,006.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,006.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,084,836.31		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	334,589.12	170,000.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	148,747.41	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			483,336.53	170,000.00	-64.8%
TOTAL, REVENUES			483,336.53	170,000.00	-64.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,058.97	14,384.00	-4.5%
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			15,058.97	14,384.00	-4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,879.68	3,857.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	1,093.94	1,094.00	0.0%
Health and Welfare Benefits		3401-3402	44.58	0.00	-100.0%
Unemployment Insurance		3501-3502	7.48	8.00	7.0%
Workers' Compensation		3601-3602	353.79	339.00	-4.2%
OPEB, Allocated		3701-3702	308.62	295.00	-4.4%

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			5,688.09	5,593.00	-1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,712.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	95,000.00	3,066.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,712.00	95,000.00	1,131.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	220,000.00	New
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	220,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,459.06	334,977.00	1,077.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	483,336.53	170,000.00	-64.8%
5) TOTAL, REVENUES			483,336.53	170,000.00	-64.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,459.06	334,977.00	1,077.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,459.06	334,977.00	1,077.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			454,877.47	(164,977.00)	-136.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			454,877.47	(164,977.00)	-136.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,629,958.84	9,084,836.31	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,629,958.84	9,084,836.31	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,629,958.84	9,084,836.31	5.3%
2) Ending Balance, June 30 (E + F1e)			9,084,836.31	8,919,859.31	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,344,236.44	7,009,259.44	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,740,599.87	1,910,599.87	9.8%
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	7,344,236.44	7,009,259.44
Total, Restricted Balance		7,344,236.44	7,009,259.44

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,625.29	43,400.00	12.4%
4) Other Local Revenue		8600-8799	11,368,714.28	11,304,147.00	-0.6%
5) TOTAL, REVENUES			11,407,339.57	11,347,547.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,901,317.32	11,271,894.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,901,317.32	11,271,894.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			506,022.25	75,653.00	-85.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			506,022.25	75,653.00	-85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,616,987.34	11,123,009.59	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,616,987.34	11,123,009.59	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,616,987.34	11,123,009.59	4.8%
2) Ending Balance, June 30 (E + F1e)			11,123,009.59	11,198,662.59	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,048,009.35	11,123,662.35	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	75,000.24	75,000.24	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,955,389.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	75,000.24		
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	92,620.00		
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			11,123,009.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,123,009.59		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	38,625.29	43,400.00	12.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,625.29	43,400.00	12.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,631,273.16	9,574,547.00	-0.6%
Unsecured Roll		8612	932,205.80	972,600.00	4.3%
Prior Years' Taxes		8613	1,026.04	0.00	-100.0%
Supplemental Taxes		8614	329,920.46	634,700.00	92.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	291,455.40	122,300.00	-58.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	182,833.42	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			11,368,714.28	11,304,147.00	-0.6%
TOTAL, REVENUES			11,407,339.57	11,347,547.00	-0.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,661,530.00	5,397,424.00	-19.0%
Bond Interest and Other Service Charges		7434	4,239,787.32	5,874,470.00	38.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,901,317.32	11,271,894.00	3.4%
TOTAL, EXPENDITURES			10,901,317.32	11,271,894.00	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,625.29	43,400.00	12.4%
4) Other Local Revenue		8600-8799	11,368,714.28	11,304,147.00	-0.6%
5) TOTAL, REVENUES			11,407,339.57	11,347,547.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	10,901,317.32	11,271,894.00	3.4%
10) TOTAL, EXPENDITURES			10,901,317.32	11,271,894.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			506,022.25	75,653.00	-85.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			506,022.25	75,653.00	-85.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,616,987.34	11,123,009.59	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,616,987.34	11,123,009.59	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,616,987.34	11,123,009.59	4.8%
2) Ending Balance, June 30 (E + F1e)			11,123,009.59	11,198,662.59	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,048,009.35	11,123,662.35	0.7%
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	75,000.24	75,000.24	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	11,048,009.35	11,123,662.35
Total, Restricted Balance		11,048,009.35	11,123,662.35

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,846,267.41	1,740,313.00	-5.7%
5) TOTAL, REVENUES			1,846,267.41	1,740,313.00	-5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,468,883.90	1,601,474.00	9.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,468,883.90	1,601,474.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			377,383.51	138,839.00	-63.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			377,383.51	138,839.00	-63.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,116,208.48	5,493,591.99	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,116,208.48	5,493,591.99	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,116,208.48	5,493,591.99	7.4%
2) Ending Net Position, June 30 (E + F1e)			5,493,591.99	5,632,430.99	2.5%
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	5,493,591.99	5,632,430.99	2.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,444,946.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	37,154.63		
b) in Banks		9120	326.24		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	144.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,599.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			5,534,172.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	30,580.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			40,580.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			5,493,591.99		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	203,331.33	100,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	89,132.63	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,540,247.10	1,640,313.00	6.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,556.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,846,267.41	1,740,313.00	-5.7%
TOTAL, REVENUES			1,846,267.41	1,740,313.00	-5.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	778,078.00	801,399.00	3.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	690,805.90	800,075.00	15.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,468,883.90	1,601,474.00	9.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,468,883.90	1,601,474.00	9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,846,267.41	1,740,313.00	-5.7%
5) TOTAL, REVENUES			1,846,267.41	1,740,313.00	-5.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,468,883.90	1,601,474.00	9.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,468,883.90	1,601,474.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			377,383.51	138,839.00	-63.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			377,383.51	138,839.00	-63.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,116,208.48	5,493,591.99	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,116,208.48	5,493,591.99	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,116,208.48	5,493,591.99	7.4%
2) Ending Net Position, June 30 (E + F1e)			5,493,591.99	5,632,430.99	2.5%
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	5,493,591.99	5,632,430.99	2.5%

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,379.17	4,347.46	4,711.22	4,199.77	4,199.77	4,494.44
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,379.17	4,347.46	4,711.22	4,199.77	4,199.77	4,494.44
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,379.17	4,347.46	4,711.22	4,199.77	4,199.77	4,494.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,971,656.00		1,971,656.00			1,971,656.00
Work in Progress	13,495,763.38		13,495,763.38			13,495,763.38
Total capital assets not being depreciated	15,467,419.38	0.00	15,467,419.38	0.00	0.00	15,467,419.38
Capital assets being depreciated:						
Land Improvements	12,346,566.02		12,346,566.02			12,346,566.02
Buildings	168,217,423.12		168,217,423.12			168,217,423.12
Equipment	3,915,982.51	431,741.00	4,347,723.51			4,347,723.51
Total capital assets being depreciated	184,479,971.65	431,741.00	184,911,712.65	0.00	0.00	184,911,712.65
Accumulated Depreciation for:						
Land Improvements	(5,903,294.63)	(1,129,459.00)	(7,032,753.63)			(7,032,753.63)
Buildings	(112,396,550.55)	(6,741,292.00)	(119,137,842.55)			(119,137,842.55)
Equipment	(2,821,384.02)	(286,462.00)	(3,107,846.02)			(3,107,846.02)
Total accumulated depreciation	(121,121,229.20)	(8,157,213.00)	(129,278,442.20)	0.00	0.00	(129,278,442.20)
Total capital assets being depreciated, net excluding lease and subscription assets	63,358,742.45	(7,725,472.00)	55,633,270.45	0.00	0.00	55,633,270.45
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	78,826,161.83	(7,725,472.00)	71,100,689.83	0.00	0.00	71,100,689.83
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	TITLE I	ESSA - SCHOOL IMPROVEMENT	ESSER III LEARNING LOSS	ESSER III SR LEARNING LOSS	SPED - IDEA BASIC	SPED- IDEA LOCAL AST	SPED -IDEA PRESHOOL GRANTS
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3214	3219	3310	3311	3315
REVENUE OBJECT	8290	8290	8290	8290	8181	8990	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	93,188.06	346,776.48	49,205.29	353,380.18	0.00		
2. a. Current Year Award	596,678.00	472,119.00			1,024,647.00	5,667.00	39,480.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	596,678.00	472,119.00	0.00	0.00	1,024,647.00	5,667.00	39,480.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	689,866.06	818,895.48	49,205.29	353,380.18	1,024,647.00	5,667.00	39,480.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		74,334.54					
6. Cash Received in Current Year	385,785.06	120,502.00			0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	385,785.06	194,836.54	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	390,068.09	184,369.23			1,024,647.00	5,667.00	39,480.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	390,068.09	184,369.23	0.00	0.00	1,024,647.00	5,667.00	39,480.00
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)	(4,283.03)	10,467.31	0.00	0.00	(1,024,647.00)	(5,667.00)	(39,480.00)

Description	001	002	003	004	005	006	007
a. Unearned Revenue		10,467.31					
b. Accounts Payable							
c. Accounts Receivable	4,283.03				1,024,647.00	5,667.00	39,480.00
14. Unused Grant Award Calculation (line 4 minus line 9)	299,797.97	634,526.25	49,205.29	353,380.18	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	299,797.97	346,776.48			0.00		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	390,068.09	184,369.23	0.00	0.00	1,024,647.00	5,667.00	39,480.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SPED - PRESCHOOL STAFF DEV		PERKINS - CAREER ED	TITLE II	TITLE II	TITLE III	TILE IV
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345	3386	3550	4035	4201	4203	4127
REVENUE OBJECT	8182		8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	175.00	10,672.00		1,969.10	7,049.00	142,729.00	81,484.46
2. a. Current Year Award			15,848.95	117,323.00		137,238.00	48,325.00
b. Transferability (ESSA)							
c. Other Adjustments				9,098.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	15,848.95	126,421.00	0.00	137,238.00	48,325.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	175.00	10,672.00	15,848.95	128,390.10	7,049.00	279,967.00	129,809.46
REVENUES							
5. Unearned Revenue Deferred from Prior Year	175.00	10,672.00		1,969.10	7,049.00	9,825.39	26,492.46
6. Cash Received in Current Year				124,169.00		285,265.00	5,678.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	175.00	10,672.00	0.00	126,138.10	7,049.00	295,090.39	32,170.46
EXPENDITURES							
9. Donor-Authorized Expenditures	175.00		15,848.95	126,516.00	0.00	279,967.00	4,322.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	175.00	0.00	15,848.95	126,516.00	0.00	279,967.00	4,322.91
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	10,672.00	(15,848.95)	(377.90)	7,049.00	15,123.39	27,847.55

Description	008	009	010	011	012	013	014
a. Unearned Revenue					7,049.00	15,123.39	27,847.55
b. Accounts Payable		10,672.00					
c. Accounts Receivable			15,848.95	377.90			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	10,672.00	0.00	1,874.10	7,049.00	0.00	125,486.55
15. If Carryover is allowed, enter line 14 amount here		0.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	175.00	0.00	15,848.95	126,516.00	0.00	279,967.00	4,322.91

Description	015	
FEDERAL PROGRAM NAME	HOMELESS CHILDERN	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5634	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	62.25	1,086,690.82
2. a. Current Year Award		2,457,325.95
b. Transferability (ESSA)		0.00
c. Other Adjustments		9,098.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	2,466,423.95
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	62.25	3,553,114.77
REVENUES		
5. Unearned Revenue Deferred from Prior Year	62.25	130,579.74
6. Cash Received in Current Year		921,399.06
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	62.25	1,051,978.80
EXPENDITURES		
9. Donor-Authorized Expenditures		2,071,061.18
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	2,071,061.18
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)	62.25	(1,019,082.38)
a. Unearned Revenue	62.25	60,549.50

Description	015	
b. Accounts Payable		10,672.00
c. Accounts Receivable		1,090,303.88
14. Unused Grant Award Calculation (line 4 minus line 9)	62.25	1,482,053.59
15. If Carryover is allowed, enter line 14 amount here		646,574.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,071,061.18

Description	001	002	003	004	005	006	
STATE PROGRAM NAME	AFTER SCHOOL EDUCATION	UNIVERSAL PREKINDERGARTEN	UNIVERSAL PREKINDERGARTEN	PARTNERSHIP ACADEMIES	PARTNERSHIP ACADEMIES		TOTAL
RESOURCE CODE	6010	6053	6054	7220	7220	7690	
REVENUE OBJECT	8590	8590	8590				
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		252,752.33		45,472.05	6,996.69		305,221.07
2. a. Current Year Award	407,169.17		10,849.96	84,326.00			502,345.13
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	407,169.17	0.00	10,849.96	84,326.00	0.00	0.00	502,345.13
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	407,169.17	252,752.33	10,849.96	129,798.05	6,996.69	0.00	807,566.20
REVENUES							
5. Unearned Revenue Deferred from Prior Year		252,572.33		0.00	6,996.69		259,569.02
6. Cash Received in Current Year	0.00		0.00	39,430.33			39,430.33
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	252,572.33	0.00	39,430.33	6,996.69	0.00	298,999.35
EXPENDITURES							
9. Donor-Authorized Expenditures	407,169.17	234,978.35	10,849.96	68,225.31			721,222.79
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	407,169.17	234,978.35	10,849.96	68,225.31	0.00	0.00	721,222.79
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)	(407,169.17)	17,593.98	(10,849.96)	(28,794.98)	6,996.69	0.00	(422,223.44)
a. Unearned Revenue		17,593.98			6,996.69		24,590.67
b. Accounts Payable							0.00
c. Accounts Receivable	407,169.17		10,849.96	28,794.98			446,814.11
14. Unused Grant Award Calculation							

Description	001	002	003	004	005	006	
(line 4 minus line 9)	0.00	17,773.98	0.00	61,572.74	6,996.69	0.00	86,343.41
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	407,169.17	234,978.35	10,849.96	68,225.31	0.00	0.00	721,222.79

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

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

Description	001	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. 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
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	EARLY TEACHER DEV	EDUCATOR EFFECTIVENESS	TEAHER INCENTIVE	LOTTERY	ANTIBIAS	CCSPP
RESOURCE CODE	2600	6054	6266	6271	6300	6318	6331
REVENUE OBJECT	8590	8590	8590	8590	8560	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	72,640.65	0.00	360,969.37		1,163,555.59	146,006.48	191,343.56
2. a. Current Year Award	2,607,864.00	10,849.96		5,000.00	436,380.11		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,607,864.00	10,849.96	0.00	5,000.00	436,380.11	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,680,504.65	10,849.96	360,969.37	5,000.00	1,599,935.70	146,006.48	191,343.56
REVENUES							
5. Cash Received in Current Year	1,874,639.00	0.00		5,000.00	278,497.43		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	733,225.00	10,849.96	0.00	0.00	157,882.68	0.00	0.00
b. Noncurrent Accounts Receivable						66,439.00	20,000.00
c. Current Accounts Receivable (line 7a minus line 7b)	733,225.00	10,849.96	0.00	0.00	157,882.68	(66,439.00)	(20,000.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,607,864.00	10,849.96	0.00	5,000.00	436,380.11	(66,439.00)	(20,000.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	2,316,335.25	10,849.96	75,630.59	5,000.00	1,088,722.31	83,531.66	50,253.53
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,316,335.25	10,849.96	75,630.59	5,000.00	1,088,722.31	83,531.66	50,253.53

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	364,169.40	0.00	285,338.78	0.00	511,213.39	62,474.82	141,090.03

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	GOLDEN STATE PATHWAYS	SPED	SPED-MH	SPED - EARLY INTERV PRESCHOOL	ART & MUSIC	ART & MUSIC IN SCHOOL	KIT FUNDS
RESOURCE CODE	6383	6500	6546	6547	6762	6770	7032
REVENUE OBJECT	8590	8791	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		0.00	25,436.25	184,480.77	1,388,214.78	706,107.00	192,944.61
2. a. Current Year Award	311,670.00	4,138,502.00	364,848.00	166,991.00		685,416.00	
b. Other Adjustments			0.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	311,670.00	4,138,502.00	364,848.00	166,991.00	0.00	685,416.00	0.00
3. Required Matching Funds/Other		11,744,360.65					
4. Total Available Award (sum lines 1, 2c, & 3)	311,670.00	15,882,862.65	390,284.25	351,471.77	1,388,214.78	1,391,523.00	192,944.61
REVENUES							
5. Cash Received in Current Year	311,670.00	3,720,011.51	331,668.00	166,991.00		623,304.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	418,490.49	33,180.00	0.00	0.00	62,112.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	418,490.49	33,180.00	0.00	0.00	62,112.00	0.00
8. Contributed Matching Funds		11,521,007.51					
9. Total Available (sum lines 5, 7c, & 8)	311,670.00	15,659,509.51	364,848.00	166,991.00	0.00	685,416.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	17,482.50	15,882,862.65	386,424.60	316,000.00	934,693.44	0.00	88,102.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	17,482.50	15,882,862.65	386,424.60	316,000.00	934,693.44	0.00	88,102.50

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	294,187.50	0.00	3,859.65	35,471.77	453,521.34	1,391,523.00	104,842.11

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	CLASSIFIED EE BLK GRANT	EQUITY MULTIPLIER	A-G LEARNING LOSS	CSEASP	LEARNING RECOVERY	OTHER STATE	STUDENT ACTIVITY
RESOURCE CODE	7311	7399	7413	7415	7435	7810	8210
REVENUE OBJECT	8590	8590		8590		8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	8,607.53	124,208.00	25,360.53		1,076,864.55	43,824.42	260,508.96
2. a. Current Year Award		92,404.00		100,243.00		22,587.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	92,404.00	0.00	100,243.00	0.00	22,587.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,607.53	216,612.00	25,360.53	100,243.00	1,076,864.55	66,411.42	260,508.96
REVENUES							
5. Cash Received in Current Year		92,404.00		0.00		22,587.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	100,243.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	100,243.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	92,404.00	0.00	100,243.00	0.00	22,587.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		52,693.85		87,588.36	1,076,864.55	0.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	52,693.85	0.00	87,588.36	1,076,864.55	0.00	0.00

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,607.53	163,918.15	25,360.53	12,654.64	0.00	66,411.42	260,508.96

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	5,971,073.05
2. a. Current Year Award	8,942,755.07
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,942,755.07
3. Required Matching Funds/Other	11,744,360.65
4. Total Available Award (sum lines 1, 2c, & 3)	26,658,188.77
REVENUES	
5. Cash Received in Current Year	7,426,771.94
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,515,983.13
b. Noncurrent Accounts Receivable	86,439.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,429,544.13
8. Contributed Matching Funds	11,521,007.51
9. Total Available (sum lines 5, 7c, & 8)	20,377,323.58
EXPENDITURES	
10. Donor-Authorized Expenditures	22,473,035.75
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	22,473,035.75
RESTRICTED ENDING BALANCE	

Description	
13. Current Year (line 4 minus line 10)	4,185,153.02

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	RMA	OTHER LOCAL	ELEM SCIENCE	NMHS THEATRE	BAY AREA AIR QUALITY	CENSUS	NEWARK EDUCATIONAL FOUNDATION
RESOURCE CODE	8150	9010	9011	9012	9013	9014	9015
REVENUE OBJECT	8980	8625					
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		3,985,469.63	249.58	4,640.85	43,151.00	1,537.00	15,451.68
2. a. Current Year Award		0.00	0.00	0.00			9,300.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	9,300.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	3,985,469.63	249.58	4,640.85	43,151.00	1,537.00	24,751.68
REVENUES							
5. Cash Received in Current Year		0.00					9,300.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	9,300.00
EXPENDITURES							
10. Donor-Authorized Expenditures		3,113.07					
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	3,113.07	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	3,982,356.56	249.58	4,640.85	43,151.00	1,537.00	24,751.68

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	ALAMEDA COUNTY HEALTH	GRANT - RESTRICTED	DIFFERENTIATED ASSISTANCE	PARENT PATNERS	EQUAL OPPORTUNITY SCHOOLS	MENTAL HEALTH	MEDI-CAL BILLING
RESOURCE CODE	9030	9034	9040	9041	9043	9044	9045
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	2.10	45,981.16	2,003.20	4,290.79	4,095.33	0.00	673,413.29
2. a. Current Year Award	44,616.16	8,568.07	50,000.00	112,509.36		131,500.00	446,642.14
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	44,616.16	8,568.07	50,000.00	112,509.36	0.00	131,500.00	446,642.14
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	44,618.26	54,549.23	52,003.20	116,800.15	4,095.33	131,500.00	1,120,055.43
REVENUES							
5. Cash Received in Current Year	0.00	8,568.07	0.00	0.00		91,800.60	409,555.84
6. Amounts Included in Line 5 for Prior Year Adjustments						(4,711.79)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	44,616.16	0.00	50,000.00	112,509.36	0.00	44,411.19	37,086.30
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	44,616.16	0.00	50,000.00	112,509.36	0.00	44,411.19	37,086.30
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	44,616.16	8,568.07	50,000.00	112,509.36	0.00	136,211.79	446,642.14
EXPENDITURES							
10. Donor-Authorized Expenditures	44,616.16	5.71	44,616.16	112,509.36		131,500.00	138,070.42
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	44,616.16	5.71	44,616.16	112,509.36	0.00	131,500.00	138,070.42
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2.10	54,543.52	7,387.04	4,290.79	4,095.33	0.00	981,985.01

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	MASTERJOHN FOUNDATION	SPED INTERN	SCIENCE IN PARK	CALSHAPE	K12 STRONG WORKFORCE	WELLS FARGO	NEWARK BRTTERMENT CORP
RESOURCE CODE	9047	9048	9049	9050	9052	9054	9056
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	130,400.45	4,000.00	2,400.00	455,658.00	34,512.92	1,070.69	2,133.68
2. a. Current Year Award					102,685.25		6,460.07
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	102,685.25	0.00	6,460.07
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	130,400.45	4,000.00	2,400.00	455,658.00	137,198.17	1,070.69	8,593.75
REVENUES							
5. Cash Received in Current Year					102,685.25		6,460.07
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	102,685.25	0.00	6,460.07
EXPENDITURES							
10. Donor-Authorized Expenditures				29,335.00	126,476.20		7,652.58
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	0.00	0.00	29,335.00	126,476.20	0.00	7,652.58
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	130,400.45	4,000.00	2,400.00	426,323.00	10,721.97	1,070.69	941.17

Description	022	023	024	025	
LOCAL PROGRAM NAME	NEWARK ROTARY	PERFECT ATTENDANCE	SAM ARNOLD SCHOLARSHIP		TOTAL
RESOURCE CODE	9060	9062	9063		
REVENUE OBJECT					
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	1,041.24	1,966.80	4,957.33		5,418,426.72
2. a. Current Year Award					912,281.05
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	912,281.05
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,041.24	1,966.80	4,957.33	0.00	6,330,707.77
REVENUES					
5. Cash Received in Current Year					628,369.83
6. Amounts Included in Line 5 for Prior Year Adjustments					(4,711.79)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	288,623.01
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	288,623.01
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	916,992.84
EXPENDITURES					
10. Donor-Authorized Expenditures					637,894.66
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures					

Description	022	023	024	025	
(line 10 plus line 11)	0.00	0.00	0.00	0.00	637,894.66
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	1,041.24	1,966.80	4,957.33	0.00	5,692,813.11

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	31,760,887.47	301	0.00	303	31,760,887.47	305	806,425.48	956,439.66	307	30,804,447.81	309
2000 - Classified Salaries	10,458,338.60	311	25,563.79	313	10,432,774.81	315	37,152.82	1,298,963.84	317	9,133,810.97	319
3000 - Employee Benefits	16,201,489.23	321	863,797.63	323	15,337,691.60	325	211,508.87	3,701,926.09	327	11,635,765.51	329
4000 - Books, Supplies Equip Replace. (6500)	2,810,566.58	331	110,794.73	333	2,699,771.85	335	962,628.02	2,480,184.73	337	219,587.12	339
5000 - Services. . . & 7300 - Indirect Costs	19,677,572.25	341	24,090.15	343	19,653,482.10	345	1,870,122.86	5,255,668.94	347	14,397,813.16	349
			TOTAL		79,884,607.83	365		TOTAL		66,191,424.57	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	25,926,216.10	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,943,382.98	380
3. STRS	3101 & 3102	7,102,854.80	382
4. PERS	3201 & 3202	602,327.22	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	539,626.23	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	351,506.17	385
7. Unemployment Insurance	3501 & 3502	14,013.75	390
8. Workers' Compensation Insurance	3601 & 3602	658,239.42	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	116,324.33	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		37,254,491.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		37,254,491.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.28%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.28%	
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).	66,191,424.57	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Federal and State funds not spent on teacher salaries excluded from total expenditures. (Resources 3010, 3182, 3214,3219, 3310, 3315,3345, 4203,4127,6010,6053,6054,6266, 6300, 6318,6331, 6546, 6547, 7032, 7399,7415, 7690)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	78,528,088.00	(14,788,462.00)	63,739,626.00		6,661,530.00	57,078,096.00	
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	58,675,127.00	(435,127.00)	58,240,000.00		7,501,000.00	50,739,000.00	
Total/Net OPEB Liability	13,770,919.00	1,603,251.00	15,374,170.00			15,374,170.00	
Compensated Absences Payable	572,660.00	210,338.00	782,998.00		337,830.00	445,168.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	151,546,794.00	(13,410,000.00)	138,136,794.00	0.00	14,500,360.00	123,636,434.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	82,130,151.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,473,645.65
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	264,057.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	969,359.00
5. Interfund Transfers Out	All	9300	7600-7629	136.90
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,233,552.92
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				78,422,952.74

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	4,347.46
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,038.80

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	77,504,726.84	16,599.75
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)	77,504,726.84	16,599.75
B. Required effort (Line A.2 times 90%)	69,754,254.16	14,939.78
C. Current year expenditures (Line I.E and Line II.B)	78,422,952.74	18,038.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	39,096,624.29		39,096,624.29			39,239,847.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,521.06		4,521.06			4,379.17
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	4,379.17		4,379.17	4,199.77		4,199.77
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)			4,379.17			4,199.77
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	131,914.30		131,914.30	131,164.00		131,164.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	29,820,333.54		29,820,333.54	28,155,944.00		28,155,944.00
5. Unsecured Roll Taxes (Object 8042)	1,626,391.85		1,626,391.85	1,998,590.00		1,998,590.00
6. Prior Years' Taxes (Object 8043)	(301,905.69)		(301,905.69)	(136,705.00)		(136,705.00)
7. Supplemental Taxes (Object 8044)	295,909.20		295,909.20	385,525.00		385,525.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,690,576.59		6,690,576.59	7,250,935.00		7,250,935.00
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)	1,521,148.09		1,521,148.09	3,186,500.00		3,186,500.00
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)	39,784,367.88	0.00	39,784,367.88	40,971,953.00	0.00	40,971,953.00
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)	39,784,367.88	0.00	39,784,367.88	40,971,953.00	0.00	40,971,953.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			610,654.25			677,264.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,744,715.45		2,744,715.45	2,786,760.00		2,786,760.00
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)	2,744,715.45	0.00	3,355,369.70	2,786,760.00	0.00	3,464,024.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	20,130,886.00		20,130,886.00	17,738,771.00		17,738,771.00
25. LCFF State Aid - Prior Years (Object 8019)	(168.00)		(168.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	20,130,718.00	0.00	20,130,718.00	17,738,771.00	0.00	17,738,771.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	79,858,656.03		79,858,656.03	75,540,148.00		75,540,148.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,833,559.55		1,833,559.55	650,000.00		650,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			39,096,624.29			39,239,847.74
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9686			0.9590
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			39,239,847.74			40,054,451.28
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			39,784,367.88			40,971,953.00
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)			525,500.40			503,972.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,810,849.56			2,546,522.28
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,810,849.56			2,546,522.28
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])			1,000,971.11			377,713.35
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			40,785,338.99			41,349,666.35
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,809,878.45			2,168,808.93
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			40,785,338.99			
b. State Subventions (Line D8)			1,809,878.45			
c. Less: Excluded Appropriations (Line C23)			3,355,369.70			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			39,239,847.74			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			39,239,847.74			40,054,451.28
12. Appropriations Subject to the Limit (Line D9d)			39,239,847.74			

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

Nancy Chen	nchen@newarkunified.org	510-818-4116
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 2,986,701.54
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) — 54,572,802.08

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.47%

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. — 0.00

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) — 3,801,586.81
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,032,521.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	68,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	533,879.09
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)	5,435,987.36
9. Carry-Forward Adjustment (Part IV, Line F)	284,329.12
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,720,316.49
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	41,447,759.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,134,642.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,224,917.98
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	691,404.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,189.62
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,088,702.70
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)	105,158.36
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)	9,226,250.60
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	299,209.74
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	(18,038.92)
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,957,541.11
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)	68,162,738.47
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.98%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.39%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	5,435,987.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	130,953.99
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.75%) times Part III, Line B19); zero if negative	284,329.12
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.75%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	284,329.12
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	284,329.12

Approved indirect cost rate:	7.75%
Highest rate used in any program:	7.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	601,778.93	46,637.87	7.75%
01	3010	362,012.15	28,055.94	7.75%
01	3182	171,108.33	13,260.90	7.75%
01	3310	839,936.45	65,095.05	7.75%
01	3311	5,259.40	407.60	7.75%
01	3315	36,640.38	2,839.62	7.75%
01	3345	162.42	12.58	7.75%
01	3550	15,094.24	754.71	5.00%
01	4035	117,416.25	9,099.75	7.75%
01	4127	4,011.99	310.92	7.75%
01	4203	259,830.17	20,136.83	7.75%
01	6010	65,692.33	3,284.61	5.00%
01	6053	218,077.36	16,900.99	7.75%
01	6266	70,190.81	5,439.78	7.75%
01	6383	16,225.06	1,257.44	7.75%
01	6500	8,758,005.29	678,745.40	7.75%
01	6546	36,212.50	2,806.47	7.75%
01	6762	867,464.91	67,228.53	7.75%
01	7220	63,318.16	4,907.15	7.75%
01	7435	999,410.26	77,454.29	7.75%
01	8150	2,547,299.73	197,415.72	7.75%
01	9010	524,102.94	16,791.72	3.20%
11	6391	263,178.32	13,158.91	5.00%
13	5310	2,078,921.95	123,487.96	5.94%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,163,555.59	1,163,555.59
2. State Lottery Revenue	8560	968,462.14		436,380.11	1,404,842.25
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)		968,462.14	0.00	1,599,935.70	2,568,397.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	774,769.72		0.00	774,769.72
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	193,692.42		0.00	193,692.42
4. Books and Supplies	4000-4999	0.00		941,269.47	941,269.47
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			147,452.84	147,452.84
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		968,462.14	0.00	1,088,722.31	2,057,184.45
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	511,213.39	511,213.39

D. COMMENTS:

The district maintains a Print Shop to print consumables f or instruction.

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	35,955,007.34	17,188,146.69	53,143,154.03	4,142,922.22		57,286,076.25
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	569,678.59	160,627.84	730,306.43	56,933.07		787,239.50
3300	Independent Study Centers	197,451.62	0.00	197,451.62	15,392.89		212,844.51
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	15,192.24	0.00	15,192.24	1,184.35		16,376.59
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	696,481.02	260,734.30	957,215.32	74,622.38		1,031,837.70
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	17,473,080.87	2,147,248.67	19,620,329.54	1,529,557.30		21,149,886.84
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	117,134.20	0.00	117,134.20	9,131.52		126,265.72
Other Costs							
----	Food Services					146,510.17	146,510.17
----	Enterprise					5,189.62	5,189.62
----	Facilities Acquisition & Construction					255,131.19	255,131.19
----	Other Outgo					969,495.90	969,495.90
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	279,944.19		279,944.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(136,646.87)		(136,646.87)
----	**Total General Fund and Charter Schools Funds Expenditures**	55,024,025.88	19,756,757.50	74,780,783.38	5,973,041.05	1,376,326.88	82,130,151.31

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	34,736,862.51	0.00	0.00	0.00	71,533.08	0.00	691,404.98			455,206.77	0.00	35,955,007.34
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	527,757.49	0.00	0.00	0.00	1,000.00	0.00	0.00			40,921.10	0.00	569,678.59
3300	Independent Study Centers	197,451.62	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	197,451.62
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	15,192.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	15,192.24
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	407,560.32	0.00	36,141.03	49.44	252,730.23	0.00	0.00			0.00	0.00	696,481.02
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	10,508,721.08	1,404,129.62	0.00	0.00	4,620,939.28	939,290.89	0.00			0.00	0.00	17,473,080.87
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	117,134.20	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	117,134.20
Total Direct Charged Costs		46,510,679.46	1,404,129.62	36,141.03	49.44	4,946,202.59	939,290.89	691,404.98	0.00	0.00	496,127.87	0.00	55,024,025.88

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	9,085,949.35	8,031,391.83	70,805.51	17,188,146.69
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	160,627.84	0.00	160,627.84
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	260,734.30	0.00	0.00	260,734.30
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,063,010.77	1,084,237.90	0.00	2,147,248.67
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		10,409,694.42	9,276,257.57	70,805.51	19,756,757.50

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,088,702.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	68,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,906,745.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,046,240.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,109,687.92
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	55,024,025.88
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,756,757.50
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	74,780,783.38
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	299,209.74
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	83,314.68
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,208,447.47
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,590,971.89
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	78,371,755.27
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.80%

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)	146,510.17				146,510.17
Enterprise (Objects 1000-5999, 6400-6920)		5,189.62			5,189.62
Facilities Acquisition & Construction (Objects 1000-6700)			255,131.19		255,131.19
Other Outgo (Objects 1000 - 7999)				969,495.90	969,495.90
Total Other Costs	146,510.17	5,189.62	255,131.19	969,495.90	1,376,326.88

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,375,652.96	474,247.71	4,966,153.01	3,593,640.75	9,276,257.56	0.00	70,805.51
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	9.80	4.45	30.07	20.79	200.00		1.00
3100	Alternative Schools							
3200	Continuation Schools					4.00		
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				2.03			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	4.00			5.18	27.00		
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		13.80	4.45	30.07	28.00	231.00	0.00	1.00

Current LEA:	01-61234-0000000 Newark Unified	
Selected SELPA:	CT	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CT	Mission Valley	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	237,643.54	0.00	0.00	(136,646.87)				
Other Sources/Uses Detail					0.00	136.90		
Fund Reconciliation							281,882.70	8,420.32
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	358.98	0.00	13,158.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,777.76	25,530.98
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(119,080.67)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							157,697.89	7,966.71
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(118,921.86)	123,487.96	0.00				
Other Sources/Uses Detail					136.90	0.00		
Fund Reconciliation							923.27	389,821.55
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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,000.00	6,542.06
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	10,000.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	238,002.52	(238,002.53)	136,646.87	(136,646.87)	136.90	136.90	448,281.62	448,281.62

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								699.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	403,196.36	0.00	88,467.49	0.00	354,024.00	3,363,933.55		4,209,621.40
2000-2999	Classified Salaries	544,495.42	0.00	0.00	0.00	123,421.77	1,506,902.82		2,174,820.01
3000-3999	Employee Benefits	378,573.82	0.00	29,095.55	0.00	180,759.71	1,946,187.86		2,534,616.94
4000-4999	Books and Supplies	130,392.55	0.00	0.00	0.00	0.00	13,501.36		143,893.91
5000-5999	Services and Other Operating Expenditures	4,094,760.80	0.00	121,731.39	0.00	316,000.00	3,877,636.42		8,410,128.61
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	5,551,418.95	0.00	239,294.43	0.00	974,205.48	10,708,162.01	0.00	17,473,080.87
7310	Transfers of Indirect Costs	678,745.40	0.00	0.00	0.00	2,852.20	68,309.12		749,906.72
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	2,147,248.70							2,147,248.70
	Total Indirect Costs and PCR Allocations	2,825,994.10	0.00	0.00	0.00	2,852.20	68,309.12	0.00	2,897,155.42
	TOTAL COSTS	8,377,413.05	0.00	239,294.43	0.00	977,057.68	10,776,471.13	0.00	20,370,236.29
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	4,207.52		4,207.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	147,983.78	417,686.55		565,670.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	71,600.90	233,776.36		305,377.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,581.12		6,581.12
5000-5999	Services and Other Operating Expenditures	162.42	0.00	0.00	0.00	0.00	119,615.50		119,777.92
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	162.42	0.00	0.00	0.00	219,584.68	781,867.05	0.00	1,001,614.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	2,852.20	65,502.65		68,354.85
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	2,852.20	65,502.65	0.00	68,354.85
	TOTAL BEFORE OBJECT 8980	162.42	0.00	0.00	0.00	222,436.88	847,369.70	0.00	1,069,969.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,069,969.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	403,196.36	0.00	88,467.49	0.00	354,024.00	3,359,726.03		4,205,413.88
2000-2999	Classified Salaries	544,495.42	0.00	0.00	0.00	(24,562.01)	1,089,216.27		1,609,149.68
3000-3999	Employee Benefits	378,573.82	0.00	29,095.55	0.00	109,158.81	1,712,411.50		2,229,239.68
4000-4999	Books and Supplies	130,392.55	0.00	0.00	0.00	0.00	6,920.24		137,312.79
5000-5999	Services and Other Operating Expenditures	4,094,598.38	0.00	121,731.39	0.00	316,000.00	3,758,020.92		8,290,350.69
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	5,551,256.53	0.00	239,294.43	0.00	754,620.80	9,926,294.96	0.00	16,471,466.72
7310	Transfers of Indirect Costs	678,745.40	0.00	0.00	0.00	0.00	2,806.47		681,551.87
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	2,147,248.70							2,147,248.70
	Total Indirect Costs and PCR Allocations	2,825,994.10	0.00	0.00	0.00	0.00	2,806.47	0.00	2,828,800.57
	TOTAL BEFORE OBJECT 8980	8,377,250.63	0.00	239,294.43	0.00	754,620.80	9,929,101.43	0.00	19,300,267.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								19,300,267.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	8,571.91	0.00	0.00	0.00	0.00	43,603.47		52,175.38
3000-3999	Employee Benefits	2,052.81	0.00	0.00	0.00	0.00	11,511.57		13,564.38
4000-4999	Books and Supplies	105,570.89	0.00	0.00	0.00	0.00	0.00		105,570.89
5000-5999	Services and Other Operating Expenditures	10,389.15	0.00	0.00	0.00	0.00	0.00		10,389.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	126,584.76	0.00	0.00	0.00	0.00	55,115.04	0.00	181,699.80
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	126,584.76	0.00	0.00	0.00	0.00	55,115.04	0.00	181,699.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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)								11,744,360.65
	TOTAL COSTS								11,926,060.45

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

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	16,629,026.35	9,652,843.80
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)	16,629,026.35	9,652,843.80

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	720.00
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)	720.00

SELPA: **Mission Valley (CT)**

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 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) 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 compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A 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 2024-25 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 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A 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 compliance 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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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.

SELPA: **Mission Valley (CT)**

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 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).				

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)		

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:

SELPA: Mission Valley (CT)

SECTION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	20,370,236.29		
	b. Less: Expenditures paid from federal sources	1,069,969.00		
	c. Expenditures paid from state and local sources	19,300,267.29	16,629,026.35	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		16,629,026.35	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	19,300,267.29	16,629,026.35	2,671,240.94

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

		Actual FY 2024-25	Comparison Year FY 2023-2024	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	20,370,236.29		
	b. Less: Expenditures paid from federal sources	1,069,969.00		
	c. Expenditures paid from state and local sources	19,300,267.29	16,629,026.35	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		16,629,026.35	
	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	19,300,267.29	16,629,026.35	
	d. Special education unduplicated pupil count	699.00	720.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	27,611.26	23,095.87	4,515.39

SELPA: **Mission Valley (CT)**

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 FY 2024-25	Comparison Year FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	11,926,060.45	9,456,859.10	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		9,456,859.10	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	11,926,060.45	9,456,859.10	2,469,201.35

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 vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	11,926,060.45	9,456,859.10	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		9,456,859.10	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	11,926,060.45	9,456,859.10	
	b. Special education unduplicated pupil count	699.00	720.00	
	c. Per capita local expenditures (Test4a/Test4b)	17,061.60	13,134.53	3,927.08

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.

Nancy Chen — Contact Name
510-818-4116 — Telephone Number
Director of Fiscal Services
nchen@newarkunified.org

SELPA: **Mission Valley (CT)**

Title

Email Address

SELPA: Mission Valley (CT)

Object Code	Description	Fremont Unified (CT00)	New Haven Unified (CT01)	Newark Unified (CT02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: **Mission Valley (CT)**

Object Code	Description	Fremont Unified (CT00)	New Haven Unified (CT01)	Newark Unified (CT02)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								699.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,421,164.00	0.00	118,669.00	0.00	644,099.00	4,867,489.00		7,051,421.00
2000-2999	Classified Salaries	471,169.00	0.00	0.00	0.00	350,792.00	2,070,181.00		2,892,142.00
3000-3999	Employee Benefits	610,471.00	0.00	42,303.00	0.00	309,682.00	2,567,744.00		3,530,200.00
4000-4999	Books and Supplies	111,000.00	0.00	0.00	0.00	0.00	5,000.00		116,000.00
5000-5999	Services and Other Operating Expenditures	3,328,978.00	0.00	80,000.00	0.00	167,067.00	2,120,000.00		5,696,045.00
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	5,942,782.00	0.00	240,972.00	0.00	1,471,640.00	11,630,414.00	0.00	19,285,808.00
7310	Transfers of Indirect Costs	962,626.00	0.00	0.00	0.00	14,907.00	67,004.00		1,044,537.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	962,626.00	0.00	0.00	0.00	14,907.00	67,004.00	0.00	1,044,537.00
	TOTAL COSTS	6,905,408.00	0.00	240,972.00	0.00	1,486,547.00	11,697,418.00	0.00	20,330,345.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,421,164.00	0.00	118,669.00	0.00	644,099.00	4,867,489.00		7,051,421.00
2000-2999	Classified Salaries	471,169.00	0.00	0.00	0.00	216,577.00	1,554,485.00		2,242,231.00
3000-3999	Employee Benefits	610,471.00	0.00	42,303.00	0.00	256,876.00	2,296,634.00		3,206,284.00
4000-4999	Books and Supplies	111,000.00	0.00	0.00	0.00	0.00	0.00		111,000.00
5000-5999	Services and Other Operating Expenditures	3,323,120.00	0.00	80,000.00	0.00	167,067.00	2,005,000.00		5,575,187.00
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	5,936,924.00	0.00	240,972.00	0.00	1,284,619.00	10,723,608.00	0.00	18,186,123.00
7310	Transfers of Indirect Costs	962,626.00	0.00	0.00	0.00	0.00	3,865.00		966,491.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	962,626.00	0.00	0.00	0.00	0.00	3,865.00	0.00	966,491.00
	TOTAL BEFORE OBJECT 8980	6,899,550.00	0.00	240,972.00	0.00	1,284,619.00	10,727,473.00	0.00	19,152,614.00

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 Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								113,398.00
	TOTAL COSTS								19,266,012.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	7,000.00	0.00	0.00	0.00	0.00	39,219.00		46,219.00
3000-3999	Employee Benefits	2,732.00	0.00	0.00	0.00	0.00	9,806.00		12,538.00
4000-4999	Books and Supplies	96,000.00	0.00	0.00	0.00	0.00	0.00		96,000.00
5000-5999	Services and Other Operating Expenditures	11,000.00	0.00	0.00	0.00	0.00	0.00		11,000.00
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	116,732.00	0.00	0.00	0.00	0.00	49,025.00	0.00	165,757.00
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	116,732.00	0.00	0.00	0.00	0.00	49,025.00	0.00	165,757.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								113,398.00
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)								13,965,697.00
	TOTAL COSTS								14,244,852.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								699.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	403,196.36	0.00	88,467.49	0.00	354,024.00	3,363,933.55		4,209,621.40
2000-2999	Classified Salaries	544,495.42	0.00	0.00	0.00	123,421.77	1,506,902.82		2,174,820.01
3000-3999	Employee Benefits	378,573.82	0.00	29,095.55	0.00	180,759.71	1,946,187.86		2,534,616.94
4000-4999	Books and Supplies	130,392.55	0.00	0.00	0.00	0.00	13,501.36		143,893.91
5000-5999	Services and Other Operating Expenditures	4,094,760.80	0.00	121,731.39	0.00	316,000.00	3,877,636.42		8,410,128.61
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	5,551,418.95	0.00	239,294.43	0.00	974,205.48	10,708,162.01	0.00	17,473,080.87
7310	Transfers of Indirect Costs	678,745.40	0.00	0.00	0.00	2,852.20	68,309.12		749,906.72
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)	2,147,248.70							2,147,248.70
	Total Indirect Costs	678,745.40	0.00	0.00	0.00	2,852.20	68,309.12	0.00	749,906.72
	TOTAL COSTS	6,230,164.35	0.00	239,294.43	0.00	977,057.68	10,776,471.13	0.00	18,222,987.59
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	4,207.52		4,207.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	147,983.78	417,686.55		565,670.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	71,600.90	233,776.36		305,377.26
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,581.12		6,581.12
5000-5999	Services and Other Operating Expenditures	162.42	0.00	0.00	0.00	0.00	119,615.50		119,777.92
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	162.42	0.00	0.00	0.00	219,584.68	781,867.05	0.00	1,001,614.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	2,852.20	65,502.65		68,354.85
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	2,852.20	65,502.65	0.00	68,354.85
	TOTAL BEFORE OBJECT 8980	162.42	0.00	0.00	0.00	222,436.88	847,369.70	0.00	1,069,969.00

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	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,069,969.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	403,196.36	0.00	88,467.49	0.00	354,024.00	3,359,726.03		4,205,413.88
2000-2999	Classified Salaries	544,495.42	0.00	0.00	0.00	(24,562.01)	1,089,216.27		1,609,149.68
3000-3999	Employee Benefits	378,573.82	0.00	29,095.55	0.00	109,158.81	1,712,411.50		2,229,239.68
4000-4999	Books and Supplies	130,392.55	0.00	0.00	0.00	0.00	6,920.24		137,312.79
5000-5999	Services and Other Operating Expenditures	4,094,598.38	0.00	121,731.39	0.00	316,000.00	3,758,020.92		8,290,350.69
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	5,551,256.53	0.00	239,294.43	0.00	754,620.80	9,926,294.96	0.00	16,471,466.72
7310	Transfers of Indirect Costs	678,745.40	0.00	0.00	0.00	0.00	2,806.47		681,551.87
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)	2,147,248.70							2,147,248.70
	Total Indirect Costs	678,745.40	0.00	0.00	0.00	0.00	2,806.47	0.00	681,551.87
	TOTAL BEFORE OBJECT 8980	6,230,001.93	0.00	239,294.43	0.00	754,620.80	9,929,101.43	0.00	17,153,018.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								17,153,018.59
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	8,571.91	0.00	0.00	0.00	0.00	43,603.47		52,175.38
3000-3999	Employee Benefits	2,052.81	0.00	0.00	0.00	0.00	11,511.57		13,564.38
4000-4999	Books and Supplies	105,570.89	0.00	0.00	0.00	0.00	0.00		105,570.89
5000-5999	Services and Other Operating Expenditures	10,389.15	0.00	0.00	0.00	0.00	0.00		10,389.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00

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
	Total Direct Costs	126,584.76	0.00	0.00	0.00	0.00	55,115.04	0.00	181,699.80
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	126,584.76	0.00	0.00	0.00	0.00	55,115.04	0.00	181,699.80
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)								11,744,360.65
	TOTAL COSTS								11,926,060.45

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

SELPA: **Mission Valley (CT)**

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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

SELPA: **Mission Valley (CT)**

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.

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)		

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).				

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)		

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:

SELPA: **Mission Valley (CT)**

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	20,330,345.00		
	b. Less: Expenditures paid from federal sources	1,064,333.00		
	c. Expenditures paid from state and local sources	19,266,012.00	16,782,282.59	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		16,782,282.59	
	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	19,266,012.00	16,782,282.59	2,483,729.41
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	20,330,345.00		
	b. Less: Expenditures paid from federal sources	1,064,333.00		

SELPA: **Mission Valley (CT)**

c. Expenditures paid from state and local sources	19,266,012.00	16,782,282.59	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,782,282.59	
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	19,266,012.00	16,782,282.59	
d. Special education unduplicated pupil count	699.00	699.00	
e. Per capita state and local expenditures (Test2c/Test2d)	27,562.25	24,008.99	3,553.26

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	14,244,852.00	11,926,060.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		11,926,060.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	14,244,852.00	11,926,060.45	2,318,791.55

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

		Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	14,244,852.00	11,926,060.45	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		11,926,060.45	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

SELPA: **Mission Valley (CT)**

Net expenditures paid from local sources	14,244,852.00	11,926,060.45	
b. Special education unduplicated pupil count	699.00	699.00	
c. Per capita local expenditures (Test4a/Test4b)	20,378.90	17,061.60	3,317.30

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.

Nancy Chen	510-818-4116
Contact Name	Telephone Number
Director of Fiscal Services	nchen@newarkunified.org
Title	Email Address

SELPA: Mission Valley (CT)

Object Code	Description	Fremont Unified (CT00)	New Haven Unified (CT01)	Newark Unified (CT02)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00

SELPA: **Mission Valley (CT)**

Object Code	Description	Fremont Unified (CT00)	New Haven Unified (CT01)	Newark Unified (CT02)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

Newark Unified **Alameda County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6762	($240,585.66)
Explanation: The budget for this Resource will be updated at the First Interim to reflect a positive ending fund balance.		
Total of negative resource balances for Fund 01		($240,585.66)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6762	9790	($240,585.66)

Explanation: The budget for this Resource will be updated at the First Interim to reflect a positive ending fund balance.

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

Newark Unified **Alameda County**

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

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
13	0000	6000	($31,916.45)

Explanation: The Child Nutrition program catering service reimbursements resulted in a negative balance in this Fund, Resource/Function combination.

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
25	0000	6100	($13,194.83)

Explanation: Prior year correction

25	9010	6100	($922.75)

Explanation: Prior year correction

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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