San Mateo-Foster City School District

2024-25 Unaudited Actuals

Board of Trustees

LaTisa Brooks
Stacey Ho
Gene Kim
Alison Proctor
Maggie Trinh

Administration

Diego Ochoa, Superintendent
Patrick Gaffney, Deputy Superintendent / CBO
David Chambliss, Assistant Superintendent, Educational Services
Christian Rubalcaba, Assistant Superintendent, Student Services
John Cosmos, Executive Director, Human Resources

September 25, 2025

San Mateo-Foster City School District
2024-25 Unaudited Actuals

TABLE OF CONTENTS

Description:

Executive Summary Page 1-15

SACS Report

- Unaudited Actuals Certification Page 16-17
- Unaudited Actuals SACS Required Forms Page 18-203
- Unaudited Actuals Technical Review Checks Page 204-215

2024-25 Unaudited Actuals
Executive Summary

Overview

This report represents the final summary of all revenues and expenditures for the 2024-25 fiscal year, as well as the beginning and final ending balances for each district fund. Unaudited actual balances will be verified by an independent audit firm. The audited report will be completed by December 15, 2025 and reported to the Board by January-February 2026.

The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In FY 2024-25, there were thirteen funds in the District accounting system. The District's funds include:

General Fund (Fund 01)

Child Development Program (Fund 12)

Cafeteria Special Revenue (Fund 13)

Deferred Maintenance (Fund 14)

Special Reserve Other Than Capital Outlay Projects (Fund 17)

Building (Fund 21)

Capital Facilities (Fund 25)

County School Facility Fund (Fund 35)

Special Reserve for Capital Outlay Projects (Fund 40)

Bond Interest and Redemption Fund (Fund 51)

Other Enterprise Fund (Fund 63)

Retiree Benefits Fund (Fund 71)

Foundation Private-Purpose Trust Fund (Fund 73)

General Fund Overview

General Fund (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are General Fund Unrestricted and General Fund Restricted categories.

General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

General Fund Restricted: Restricted funds account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

General Fund Summary:

Revenues Summary, including other financing sources: $207,357,498 (Unrestricted $118,599,119; Restricted: $88,758,380)

	Unrestricted	Restricted	Total	%
LCFF Sources	$141,894,167	$8,443,078	$150,337,245	72.6%
Federal Revenues	$0	4,327,100	$4,327,100	2.1%
Other State Revenues	$5,252,829	22,971,459	$28,224,288	13.6%
Local Revenues	$7,154,156	17,313,276	$24,467,432	11.8%
Contribution	($35,702,034)	35,702,034	$0	0.0%
Interfund Transfer In	$0	1,432	$1,432	0.0%
Total Revenue	$118,599,119	$88,758,380	$207,357,498	100.0%

LCFF Sources (Object 8010-8099): $150,337,245
Being a Basic Aid school district, LCFF revenues mainly come from property taxes, state aid, the Education Protection Account, and community redevelopment funds. The restricted amount represents the Special Education (AB 602) Portion of property taxes. LCFF sources constitute 72.6% of the District total revenues.

0000	NO REPORTING REQUIRED-GENERAL	139,975,717.37
1400	EDUCATION PROTECTION ACCOUNT	1,918,450.00
6500	SPECIAL ED.MASTER PLAN	8,443,078.04
Total LCFF Sources (8010 to 8099)		150,337,245.41

Federal Revenue (Object 8100-8299): $4,327,100
This represents 2.1% of the total general fund revenues. The Federal Revenues include:

3010	TITLE I PART A BASIC GRANT	1,040,262.69
3182	ESSA CSI SCH IMPRVE FUNDS	111,606.75
3213	ESSER III-ELM & SEC SCH RELIEF	-
3214	ESSER III LEARNING LOSS 20%	-
3225	ESSER III SUMMER GRANT PGRM	-
3310	LOCAL ASSISTANCE	2,178,786.17
3311	LOCAL ASSIT PRIVATE SCH ISPs	195,577.90
3315	PRESCHOOL GRANTS	76,674.23
3327	SPED IDEA MENTAL HEALTH	119,305.00
3345	PRESCHOOL STAFF DEVELOPMENT	646.54
3386	SPED: SIP-SUPP INCLSV PRACTCS	6,569.74
4035	TITLE II SUPPORTING EFF INSTR	145,992.76
4127	Title IV, Part A, STU SUP ACAD	25,686.21
4201	Title III Immigrant Student Program	-
4203	TITLE III LEP LANGUAGE ENGLISH	425,992.27
Total Federal Revenue (8100 to 8299)		4,327,100.26

Other State Revenue (Object 8300-8599): $28,224,288
Other State Revenue represented 13.6% of the total general fund revenues. The State Revenues included:

0000	NO REPORTING REQUIRED-GENERAL	411,897.00
0723	Transportation	2,895,002.00
1100	STATE LOTTERY	1,945,930.04
2600	EXPANDED LEARNING OPPORT PGRM	6,345,312.00
6010	After School Edu.& Safety	416,409.22
6271	NATIONAL BOARD FOR PROF. TEACH	5,000.00
6300	Lottery-Instructional Material	930,442.31
6318	ANTIBIAS EDUCATION GRANT PROGR	-
6331	CCSPP-CA COMM SCH PRTNRSHP PGM	-
6332	CA COMM SCH PRTNRSHP PGR IG	4,987,500.00
6500	SPECIAL ED.MASTER PLAN	194,639.00
6546	MENTAL HEALTH-RELATED SERVICES	780,003.00
6547	SPED EARLY INTRVN PRESCHOOL	468,653.00
6695	TUPE (PROP 56)	5,306.79
6770	ARTS & MUSIC IN SCH - PROP 28	1,380,967.00
7690	STRS On-Behalf Pension Contrib	7,392,430.00
7810	OTHER RESTRICTED STATE	64,797.00
Total Other State Rev (8300 to 8599)		28,224,288.36

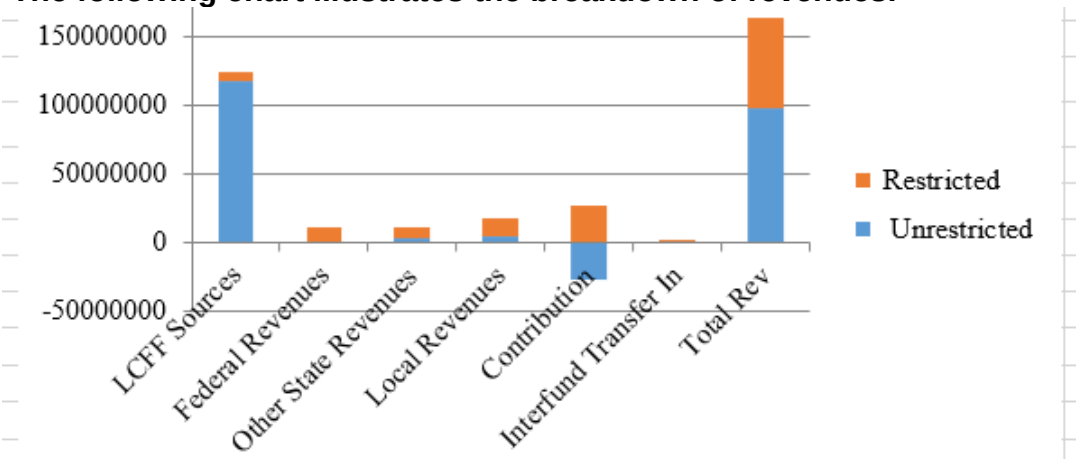
Other Local Revenue (Object 8600-8799): $24,467,432
This represented 11.8% of the total general fund revenues. The unrestricted revenues included interest income, and unrestricted parcel taxes. The restricted revenues included restricted parcel taxes, restricted leases and rental incomes, donations and local grants.

Other Local Revenue (8600 to 8799)		
8621	PARCEL TAX	16,575,231.00
8625	COMMUNITY REDEVELOPMENT PASS T	60,884.22
8631	SALE OF EQUIPMENT AND SUPPLIES	4,299.00
8650	LEASES AND RENTALS	380,087.30
8660	INTEREST	2,322,646.26
8699	ALL OTHER LOCAL	5,124,284.17
Total Other Local Rev (8600 to 8799)		24,467,431.95

Contributions: Contributions represent the amount of money that must be contributed from unrestricted resources in the general fund when the expenditures incurred for a given restricted resource exceed the amount available for expenditure. This account may also apply to contributions of unrestricted resources to other unrestricted resources such as supplemental programs under LCAP. This account must net to zero at the fund level. The total contributions from unrestricted fund to restricted programs were $35,702,034. The followings were the programs that were subject to contributions.

3310	LOCAL ASSISTANCE	2,656,761.84
3311	LOCAL ASSIT PRIVATE SCH ISPs	94,322.10
3315	PRESCHOOL GRANTS	361,509.37
3327	SPED IDEA MENTAL HEALTH	165,144.25
6271	NATIONAL BOARD FOR PROF. TEACH	597.62
6500	SPECIAL ED.MASTER PLAN	26,046,771.23
6546	MENTAL HEALTH-RELATED SERVICES	-
8150	Routine Maintenance Account	6,210,000.00
9022	AFTER SCH SPORTS-ED FOUNDATION	150,000.00
9712	CROSSING GUARDS-S MATEO	-
9713	CROSSING GUARDS-F CITY	16,927.34
Total Object 8980		35,702,033.75

The following chart illustrates the breakdown of revenues.



	Unrestricted	Restricted	Total	%
LCFF Sources	$141,894,167	$8,443,078	$150,337,245	72.6%
Federal Revenues	$0	4,327,100	$4,327,100	2.1%
Other State Revenues	$5,252,829	22,971,459	$28,224,288	13.6%
Local Revenues	$7,154,156	17,313,276	$24,467,432	11.8%
Contribution	($35,702,034)	35,702,034	$0	0.0%
Interfund Transfer In	$0	1,432	$1,432	0.0%
Total Revenue	$118,599,119	$88,758,380	$207,357,498	100.0%

Expenditures Summary, including other financial uses: $215,035,592 (Unrestricted $120,795,567; Restricted: $94,240,026)

	Unrestricted	Restricted	Total	%	
Certificated Salaries	$61,931,996	$21,833,952	$83,765,949	39.0%	
Classified Salaries	14,612,841	$12,466,232	$27,079,073	12.6%	
Employee Benefits	27,754,376	$20,764,063	$48,518,440	22.6%	
Books and Supplies	2,038,148	$5,187,073	$7,225,221	3.4%	
Services and Operating Expenses	15,064,998	$32,157,091	$47,222,089	22.0%	
Capital Outlay	175,009	$186,101	$361,110	0.2%	
Other Outgo	0	$446,152	$446,152	-0.1%	**combination of Other Outgo & Direct Support**
Direct Support/Indirect Costs	(1,893,588)	$1,138,477	($755,111)		
Interfund Transfer Out	1,111,785	$60,884	$1,172,669	0.5%	
Total Expenses	$120,795,567	$94,240,026	$215,035,592	100.0%	

Certificated Salaries (Object 1000-1999): $83,765,949

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries include teachers,

counselors, psychologists, and certificated management. For the fiscal year, total certificated salaries represented about 39.0% of the total expenditures.

Classified Salaries (Object 2000-2999): $27,079,073
This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are library/media staff, office staff, clerical assistant, district office staff, instructional aides, and maintenance and operations staff. It was about 12.6% of the total expenditures.

Employee Benefits (Object 3000-3999): $48,518,440
Employee benefits include retirement plans (State Teachers' Retirement System-STRS, and Public Employees' Retirement System-PERS), Health and Welfare benefits, Other Post-Employment Benefits (OPEB) Annual Required Contributions (ARC), and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. For the fiscal year, it was about 22.6% of the total expenditures.

Books and Supplies (Object 4000-4999): $7,225,221
These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. It represented 3.4% of the total expenditures.

Books and Supplies (4000 to 4999)	
Object 4100 - Approved Textbooks and Core Curric	1,372,669.74
Object 4200 - Books and Other Reference Material	637,553.19
Object 4300 - MATERIALS AND SUPPLIES	4,560,457.36
Object 4400 - Noncapitalized Equipment	654,541.18
Total Books and (4000 to 4999)	7,225,221.47

Services and Other Operation Expenditures (Object 5000-5999): $47,222,089
These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, consulting services, and other basic operating expenditures. The expenditures in category represented 20.0% of the total expenditures.

Services and Operating Expenditures (5000 to 5999)	
Object 5100 - Subagreements for Services	3,060,307.00
Object 5200 - Travel and Conferences	507,944.05
Object 5300 - Dues and Memberships	127,562.76
Object 5400 - Insurance	2,950,536.56
Object 5500 - Operations and Housekeeping Servic	4,610,476.06
Object 5600 - Rentals, Leases, Repairs, and Nonc	2,571,415.46
Object 5700 - Transfers of Direct Costs	(8,126.90)
Object 5800 - PROFESSIONAL/CONSULTING SERVIC	33,048,494.32
Object 5900 - Communications	353,480.06
Total Services a (5000 to 5999)	47,222,089.37

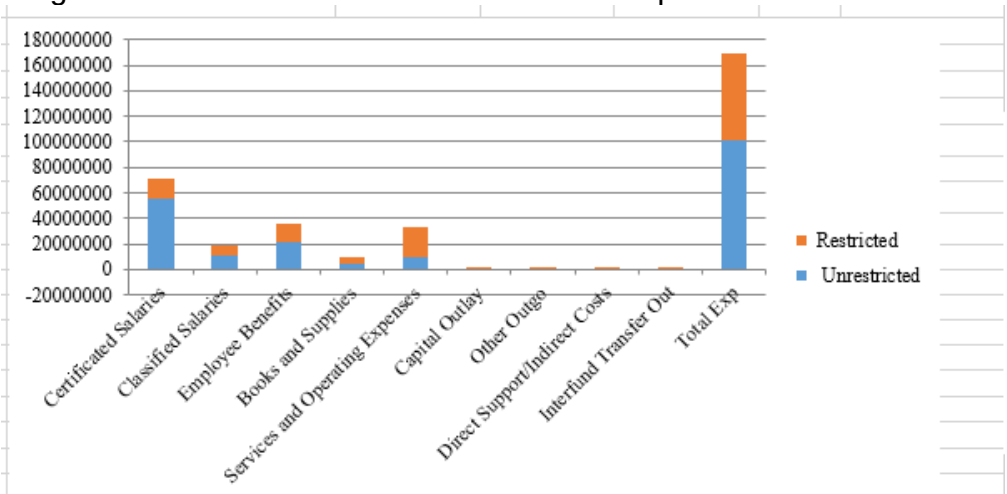
Capital Outlay (Object 6000-6999): $361,110
Capital Outlay is for expenditures that exceed $5,000 in value and is subject to depreciation. The transactions include purchase of audio/visual/camera equipment, other equipment, furniture, vehicles, site and building improvements. It presented 0.2% of the total expenditures.

Object 6200 - Buildings and Improvements of Buil	2,165.75
Object 6400 - Equipment	358,944.10
Object 6500 - Equipment Replacement	-
Total Capital Ou (6000 to 6999)	361,109.85

Total Other Outgo and Indirect Costs (Object 7100-7499): -$308,959
The major expenditures included the net of tuitions to COE for excess costs (Special Education) of $446,152 and indirect costs of negative -$755,111.

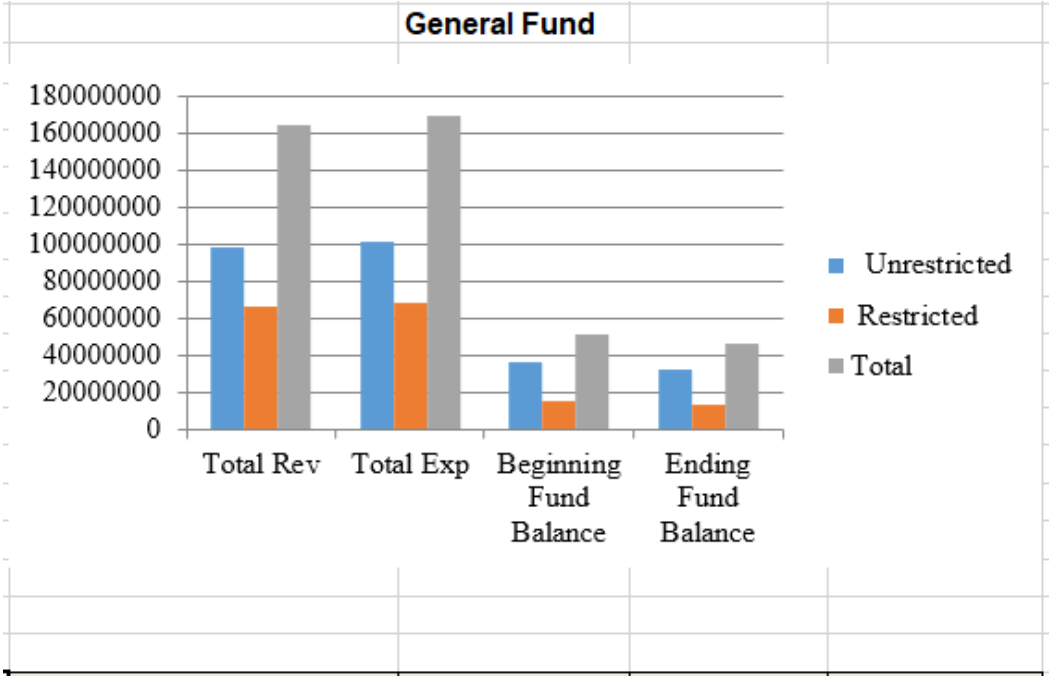
Transfer Out (Object 7600-7629): $1,172,669
The major expenditures were for the Deferred Maintenance match to fund 14 of $1,111,785, Flood Insurance to fund 17 transfer was put on hold (purchased with the district insurance broker), RDA money received in general fund and transferred out to fund 40 (Sp. Reserve Fund for Capital Outlay) according to laws and construction projects master plan. This category represented 0.5% of the total expenditures.

The following chart illustrates the breakdown of total expenditures.



	Unrestricted	Restricted	Total	%	
Certificated Salaries	$61,931,996	$21,833,952	$83,765,949	39.0%	
Classified Salaries	14,612,841	$12,466,232	$27,079,073	12.6%	
Employee Benefits	27,754,376	$20,764,063	$48,518,440	22.6%	
Books and Supplies	2,038,148	$5,187,073	$7,225,221	3.4%	
Services and Operating Expenses	15,064,998	$32,157,091	$47,222,089	22.0%	
Capital Outlay	175,009	$186,101	$361,110	0.2%	
Other Outgo	0	$446,152	$446,152	-0.1%	**combination of Other Outgo & Direct Support**
Direct Support/Indirect Costs	(1,893,588)	$1,138,477	($755,111)		
Interfund Transfer Out	1,111,785	$60,884	$1,172,669	0.5%	
Total Expenses	$120,795,567	$94,240,026	$215,035,592	100.0%	

The following chart represents a summary overview of Revenues, Expenses and Fund Balances:



	Unrestricted	Restricted	Total
Total Revenue	$118,599,119	$88,758,380	$207,357,498
Total Expenses	$120,795,567	$94,240,027	$215,035,593
Beginning Fund Balance	$39,162,793	$30,605,108	$69,767,901
Ending Fund Balance	$36,966,345	$25,123,461	$62,089,806

Fund Balance: $62,089,806 (Unrestricted: $36,966,345; Restricted: $25,123,461)
Since 2010-11, LEAs are required to disclose the components of the fund balance because of the GASB 54. The following represents the components of fund balance.

Component of Ending Balance (for Unrestricted)	Estimated Actuals 2024-25	Unaudited Actuals 2024-25	Budget 2025-26
	$ 29,376,450	$ 36,966,345	$ 29,452,045
Non-spendable	45,000	45,000	45,000
Prepaid Expenses		543,768	
Restricted			
Committed			
Stabilization Arrangements @3%	6,856,920	6,856,920	6,431,208
Assigned:			
Vacation payout	500,000	500,000	500,000
Payroll Reserve	7,617,610	13,577,721	8,544,629
Supplemental Carryover		86,016	
Transportation Reimbursement		1,000,000	
Set aside election costs	500,000	500,000	500,000
Set aside for negotiations	4,800,000	4,800,000	4,800,000
time	2,200,000	2,200,000	2,200,000
@3%	6,856,920	6,856,920	6,431,208
Total Unrestricted General Fund	29,376,449.78	36,966,345.00	29,452,045

Comments regarding variances between Estimated Actuals and Unaudited Actuals in the General Fund

Each year, at the time that we prepare the adopted budget for the upcoming year, we provide the Board and the community the “estimated actuals” for the current year budget. After we generate the estimated actuals, we go through a process to “close the books”. When we close the books we generate the Unaudited Actuals. At this point in time, we compare our “estimated actuals” against our “unaudited actuals” to determine where there may be any variances. Understanding where there are variances assists us in making any adjustments that might be needed to the current year, or multi-year budgets. In addition to providing the Board with a summary of monetary variances in the general fund of both unrestricted and restricted revenues and expenditures, the following paragraphs summarize in written form why we had some variances.

Revenues:

LCFF Sources: The variance in LCFF sources was primarily in the restricted category and represented less than a 1% variance. The increase in restricted LCFF sources was due primarily to the timing of receiving information from the tax assessor regarding growth to the tax base.

Federal Revenue: SACS (State Accounting Code System) system requires the calculation at year-end closing to recognize Unearned/Deferred revenue. Unearned/Deferred revenue is calculated once we close the books as we compile the SACS CAT form (Categorical Programs) and determine how many Federal Dollars received went unspent. This calculation to code deferred revenue is done at year-end closing and cannot be done in advance. The budget is set up for the full award expected to be received and spent, which results in reporting a higher amount in Federal Revenue if funds are not fully spent once year is closed. Although Federal Revenue shows a decrease between estimated actuals and unaudited actuals, the decrease is associated with Unearned/Deferred revenue as part of the SACS CAT form.

Other State Revenue: Other State revenue increased by about $5.9 million. The increase in Other State Revenue includes increases in funding for Transportation Reimbursement, Lottery award adjustments and for the calculation of STRS on behalf closing entries, Categorical accruals for multi-year grants as part of the SACS CAT form.

Other Local Revenues: Other Local revenues increased by $1.0 Million. This increase was associated primarily with fluctuations in actual amounts received in interest income, restricted donations and local grant amounts.

Description	Object Codes	2024-25 Estimated Actuals				2024-25 Unaudited Actuals		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	*	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
A. REVENUES								
1) LCFF Sources	8010-8099	142,064,644.00	8,430,976.08	150,495,620.08		141,894,167.37	8,443,078.04	150,337,245.41
2) Federal Revenue	8100-8299	0	5,236,005.15	5,236,005.15		0	4,327,100.26	4,327,100.26
3) Other State Revenue	8300-8599	4,574,483.00	17,724,748.72	22,299,231.72		5,252,829.04	22,971,459.32	28,224,288.36
4) Other Local Revenue	8600-8799	6,256,084.00	17,150,115.06	23,406,199.06		7,154,155.87	17,313,276.08	24,467,431.95
5) TOTAL, REVENUES		152,895,211.00	48,541,845.01	201,437,056.01		154,301,152.28	53,054,913.70	207,356,065.98

Description	Object Codes	Variance EA to UA Unrestricted	Variance EA to UA Restricted	Variance EA to UA Total	Notes
A. REVENUES					
1) LCFF Sources	8010-8099	$ (170,477)	$ 12,102	$ (158,375)	variances due to property taxes & SPED award adjustments
2) Federal Revenue	8100-8299	$ -	$ (908,905)	$ (908,905)	variances due to CDE requirements for deferred/unearned revenue for Federal & State pgrms.
3) Other State Revenue	8300-8599	$ 678,346	$ 5,246,711	$ 5,925,057	Unrestricted due to transportation reimbursement & Lottery award adj; Restricted due to Lottery & STRS on behalf award adj, CAT form accruals for multi-year grants like Comm Sch
4) Other Local Revenue	8600-8799	$ 898,072	$ 163,161	$ 1,061,233	variances due to interest, local grants and donations
5) TOTAL, REVENUES		$ 1,405,941	$ 4,513,069	$ 5,919,010	

Expenditures:

Certificated Salaries: Actual Certificated Salaries were approximately 99% of the estimated actual salaries. The variances between the actual versus estimated salaries is due primarily to positions that were open in the system, or positions that had costs budgeted for the full year and we captured some savings due to late hires or other pay.

Classified Salaries: Actual Classified Salaries were approximately 98% of the estimated actual salaries. The variances between the actual versus estimated salaries is due primarily to positions that were open in the system, or positions that had costs budgeted for the full year and we captured some savings due to late hires or other pay like timecard.

Employee Benefits: Actual benefits were approximately 97% of the estimated actual benefits. The variances between the actual versus estimated benefits is due primarily to positions that were open in the system.

Books and Supplies: Actual books and supplies versus estimated actual books and supplies were 59% of the estimated actual amount. On the Unrestricted side the variance was associated with technology and educational supplies purchases that were moved to restricted to use one-time funding or grants. The other portions of the variances were due to purchase orders that were still open in the system that did not materialize as well as using Restricted one-time funding and savings from site-based donations & facility use carryover. SACS (State Accounting Code System) system requires the calculation at year-end closing to recognize Unearned/Deferred revenue. Unearned/Deferred revenue is calculated once we close the books as we compile the SACS CAT form (Categorical Programs) and determine how many Federal and State Dollars received went unspent. The budget is set up for the full award expected to be received and spent since SACS does not allow a fund balance when budget is set up or if funds are not fully spent once year is closed. On an annual basis the District notifies all sites and departments that by

March all large purchases should be completed. We will continue to monitor the allocations.

Services and Other Operating Expenditures: Actual services versus estimated actual services were 91% of estimated expenditures. There are 53 categories in the services and operating expenditures category. Some of the larger fluctuations in this category included variances in costs of utilities, elections expenses, transportation, conferences, and professional consultants. SACS (State Accounting Code System) system requires the calculation at year-end closing to recognize Unearned/Deferred revenue. Unearned/Deferred revenue is calculated once we close the books as we compile the SACS CAT form (Categorical Programs) and determine how many Federal and State Dollars received went unspent. The budget is set up for the full award expected to be received and spent since SACS does not allow a fund balance when budget is set up or if funds are not fully spent once year is closed. On an annual basis the District notifies all sites and departments that by March all large purchases should be completed. We will continue to monitor the allocations.

Description	Object Codes	2024-25 Estimated Actuals			2024-25 Unaudited Actuals		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	61,488,844.49	22,436,239.88	83,925,084.37	61,931,996.48	21,833,952.32	83,765,948.80
2) Classified Salaries	2000-2999	14,819,368.70	12,907,341.82	27,726,710.52	14,612,840.89	12,466,232.18	27,079,073.07
3) Employee Benefits	3000-3999	28,330,689.84	21,841,804.87	50,172,494.71	27,754,376.27	20,764,063.28	48,518,439.55
4) Books and Supplies	4000-4999	3,869,837.44	8,332,019.59	12,201,857.03	2,038,148.19	5,187,073.28	7,225,221.47
5) Services and Other Operating Expenditures	5000-5999	16,300,984.75	35,614,606.34	51,915,591.09	15,064,998.37	32,157,091.00	47,222,089.37
6) Capital Outlay	6000-6999	175,009.00	358,560.00	533,569.00	175,009.13	186,100.72	361,109.85
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0	800,000.00	800,000.00	0	446,151.84	446,151.84
8) Other Outgo - Transfers of Indirect Costs	7300-7399	-1,916,474.64	1,246,876.43	-669,598.21	-1,893,587.77	1,138,476.75	-755,111.02
9) TOTAL, EXPENDITURES		123,068,259.58	103,537,448.93	226,605,708.51	119,683,781.56	94,179,141.37	213,862,922.93

Description	Object Codes	Variance EA to UA	Variance EA to UA	Variance EA to UA	Notes
		Unrestricted	Restricted	Total	
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	$ 443,152	$ (602,288)	$ (159,136)	savings due to late hires or unused funds for other pay like timecards or sub costs
2) Classified Salaries	2000-2999	$ (206,528)	$ (441,110)	$ (647,637)	savings due to late hires or unused funds for other pay like timecards or sub costs
3) Employee Benefits	3000-3999	$ (576,314)	$ (1,077,742)	$ (1,654,055)	payroll benefits associated to savings in employer costs and H&W, also STRS excess refunds for exchange international
4) Books and Supplies	4000-4999	$ (1,831,689)	$ (3,144,946)	$ (4,976,636)	Unrestricted: savings in expenses moved to restricted for Technology, Ed Services, Lottery and supplies not received before closing; Restricted: Fed pgrms need to budget full award since FB not allowed, savings from RRM, Lottery and site based donations & facility use carryover budget savings
5) Services and Other Operating Expenditures	5000-5999	$ (1,235,986)	$ (3,457,515)	$ (4,693,502)	Unrestricted: savings in Ed services, student services, community relations, communications, M&O, & transportation; Restricted: federal pgrms CDE requirement to budget full award since no FB is allowed, CCEIS set aside, carryover & award for AMIMBG, LRBG, SPED, RRM and site donations.
6) Capital Outlay	6000-6999	$ 0	$ (172,459)	$ (172,459)	Restricted: unused KIT & RRM funds.
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	$ -	$ (353,848)	$ (353,848)	savings in SPED excess costs, no transportation costs this year
8) Other Outgo - Transfers of Indirect Costs	7300-7399	$ 22,887	$ (108,400)	$ (85,513)	indirect cost adjustments
9) TOTAL, EXPENDITURES		$ (3,384,478)	$ (9,358,308)	$ (12,742,786)	

Reconciliation of Estimated Actuals Versus Unaudited Actuals 2024-25

Description	Object Codes	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Variance EA to UA	Variance EA to UA	Variance EA to UA
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total
A. REVENUES										
1) LCFF Sources	8010-8099	142,064,644.00	8,430,976.08	150,495,620.08	141,894,167.37	8,443,078.04	150,337,245.41	$ (170,477)	$ 12,102	$ (158,375)
2) Federal Revenue	8100-8299	0	5,236,005.15	5,236,005.15	0	4,327,100.26	4,327,100.26	$ -	$ (908,905)	$ (908,905)
3) Other State Revenue	8300-8599	4,574,483.00	17,724,748.72	22,299,231.72	5,252,829.04	22,971,459.32	28,224,288.36	$ 678,346	$ 5,246,711	$ 5,925,057
4) Other Local Revenue	8600-8799	6,256,084.00	17,150,115.06	23,406,199.06	7,154,155.87	17,313,276.08	24,467,431.95	$ 898,072	$ 163,161	$ 1,061,233
5) TOTAL, REVENUES		152,895,211.00	48,541,845.01	201,437,056.01	154,301,152.28	53,054,913.70	207,356,065.98	$ 1,405,941	$ 4,513,069	$ 5,919,010
B. EXPENDITURES										
1) Certificated Salaries	1000-1999	61,488,844.49	22,436,239.88	83,925,084.37	61,931,996.48	21,833,952.32	83,765,948.80	$ 443,152	$ (602,288)	$ (159,136)
2) Classified Salaries	2000-2999	14,819,368.70	12,907,341.82	27,726,710.52	14,612,840.89	12,466,232.18	27,079,073.07	$ (206,528)	$ (441,110)	$ (647,637)
3) Employee Benefits	3000-3999	28,330,689.84	21,841,804.87	50,172,494.71	27,754,376.27	20,764,063.28	48,518,439.55	$ (576,314)	$ (1,077,742)	$ (1,654,055)
4) Books and Supplies	4000-4999	3,869,837.44	8,332,019.59	12,201,857.03	2,038,148.19	5,187,073.28	7,225,221.47	$ (1,831,689)	$ (3,144,946)	$ (4,976,636)
5) Services and Other Operating Expenditures	5000-5999	16,300,984.75	35,614,606.34	51,915,591.09	15,064,998.37	32,157,091.00	47,222,089.37	$ (1,235,986)	$ (3,457,515)	$ (4,693,502)
6) Capital Outlay	6000-6999	175,009.00	358,560.00	533,569.00	175,009.13	186,100.72	361,109.85	$ 0	$ (172,459)	$ (172,459)
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0	800,000.00	800,000.00	0	446,151.84	446,151.84	$ -	$ (353,848)	$ (353,848)
8) Other Outgo - Transfers of Indirect Costs	7300-7399	-1,916,474.64	1,246,876.43	-669,598.21	-1,893,587.77	1,138,476.75	-755,111.02	$ 22,887	$ (108,400)	$ (85,513)
9) TOTAL, EXPENDITURES		123,068,259.58	103,537,448.93	226,605,708.51	119,683,781.56	94,179,141.37	213,862,922.93	$ (3,384,478)	$ (9,358,308)	$ (12,742,786)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		29,826,951.42	-54,995,603.92	-25,168,652.50	34,617,370.72	-41,124,227.67	-6,506,856.95	4,790,419.30	13,871,376.25	18,661,795.55

Contribution: Actual contribution versus estimated contribution was 95% of estimated actual amount. The primary reason for the fluctuation was the estimated amount for contracted services/excess costs for COE for special education, which was reduced and one-time SPED federal funds as well as STRS excess refunds for exchange international teachers.

Description	Object Codes	2024-25 Estimated Actuals			2024-25 Unaudited Actuals		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		29,826,951.42	-54,995,603.92	-25,168,652.50	34,617,370.72	-41,124,227.67	-6,506,856.95
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929	0	1,432.21	1,432.21	0	1,432.21	1,432.21
b) Transfers Out	7600-7629	1,911,785.00	46,495.00	1,958,280.00	1,111,785.00	60,884.22	1,172,669.22
2) Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0
3) Contributions	8980-8999	-37,701,509.67	37,701,509.67	0	-35,702,033.75	35,702,033.75	0
4) TOTAL, OTHER FINANCING SOURCES/USES		-39,613,294.67	37,656,446.88	-1,956,847.79	-36,813,818.75	35,642,581.74	-1,171,237.01
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		-9,786,343.25	-17,339,157.04	-27,125,500.29	-2,196,448.03	-5,481,645.93	-7,678,093.96

Description	Object Codes	Variance EA to UA Unrestricted	Variance EA to UA Restricted	Variance EA to UA Total	Notes
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,790,419.30	13,871,376.25	18,661,795.55	
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929	$ -	$ -	$ -	
b) Transfers Out	7600-7629	$ (800,000)	$ 14,389	$ (785,611)	0767 Def Maint xfer; RDA pass through adjustment in award
2) Other Sources/Uses					
a) Sources	8930-8979	$ -	$ -	$ -	
b) Uses	7630-7699	$ -	$ -	$ -	
3) Contributions	8980-8999	$ 1,999,476	$ (1,999,476)	$ -	saving in contribution for SPED programs due to one time federal funds, STRS refunds for exchange international teachers & excess COE xfer
4) TOTAL, OTHER FINANCING SOURCES/USES		$ 2,799,476	$ (2,013,865)	$ 785,611	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		$ 7,589,895	$ 11,857,511	$ 19,447,406	

As we had conveyed at the time that we adopted the district budget, we anticipated that there would be a variance between the estimated actuals and the final unaudited actuals. The positive change to our ending balance has an impact to our current year budget, as the beginning balance amount increases. It additionally has an impact to our multi-year budget because the beginning balance varies, and our estimated revenues and expenditures are adjusted according to the variances in the actual revenues and expenditures that we experienced in 24-25. We will technically adjust our revenues, expenditures, beginning fund balances, and estimated ending fund balances for the 25-26 fiscal year at our first interim budget.

Description	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Variance EA to UA Unrestricted	Variance EA to UA Restricted	Variance EA to UA Total
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited	9791	37,710,449.03	30,605,108.17	68,315,557.20	37,710,449.03	30,605,108.17	68,315,557.20	$ -	$ -	$ -
b) Audit Adjustments	9793	1,452,344.00	0	1,452,344.00	1,452,344.00	0	1,452,344.00			
c) As of July 1 - Audited (F1a + F1b)		39,162,793.03	30,605,108.17	69,767,901.20	39,162,793.03	30,605,108.17	69,767,901.20	$ -	$ -	$ -
d) Other Restatements	9795	0	0	0	0	0	0	$ -	$ -	$ -
e) Adjusted Beginning Balance (F1c + F1d)		39,162,793.03	30,605,108.17	69,767,901.20	39,162,793.03	30,605,108.17	69,767,901.20	$ -	$ -	$ -
2) Ending Balance, June 30 (E + F1e)		29,376,449.78	13,265,951.13	42,642,400.91	36,966,345.00	25,123,462.24	62,089,807.24	$ 7,589,895	$ 11,857,511	$ 19,447,406

Other Funds Overview

CHILD DEVELOPMENT PROGRAM (Fund 12): This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. The program includes State Preschools and Federal Child Care. The ending balance is $1,562,467.

CAFETERIA SPECIAL REVENUE (FUND 13): This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only

for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (Education Code sections 38091 and 38100). The ending balance is $8,292,622.

DEFERRED MAINTENANCE (Fund 14): This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. The ending balance is $9,784,990.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17): This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not for capital outlay. The ending balance is $1,019,613.

BUILDING (Fund 21): This fund exists to account for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. The general obligation bond represents the voters approved Measure X and Measure T. The ending balance is $32,996,269.

CAPITAL FACILITIES (Fund 25): The purpose of this fund it to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. Government Code requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in this fund be made available to the public within 180 days, after the end of each fiscal year. Government Code 66001 requires a five-year report if there are any balances remaining in the Fund at the end of the prior year fiscal year. By the end of the December, the administration will report the result to the Board to be in compliance with the law. The ending balance is $1,611,210.

County School Facility Fund (Fund 35): The fund is established to account for new school facility construction, modernization projects and facility hardship grants, per Education Code. The ending balance is $28,256.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40): This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. The ending balance is $19,848,967.

Bond Interest and Redemption Fund (Fund 51): This fund is used for the repayment of bonds issued for the District. The County Auditor maintains control over the District's Bond Interest and Redemption Fund. The ending balance was $36,307,969.

Other Enterprise fund (Fund 63): The fund is used to account for any activities for which a fee is charged to external users for goods or services. The district uses this fund to account for Fees Based Child Care Centers, Super CO-OP (Cafeteria consortia) which

has been transferred to a different lead district, and Fee Based Pre-K. The ending balance was as negative -$2,317,995, which included audit adjustments for GASB 68 Pension & GASB 75 OPEB since it's a proprietary fund.

RETIREE BENEFIT (Fund 71): The District uses this fund to account for retiree benefits and future OPEB. The ending balance is $30,934,926.

Foundation Private Purpose Trust Fund (Fund 73): This is to account for gifts or bequests per Education Code. It can only be spent for the specific purposes of the gifts or bequest and is used for district wide student awards or scholarships. The ending balance is $154,935.

The following chart displaces revenues, expenditures, and changes in fund balance for each single fund (other than General Fund):

2024-25 Other Funds Unaudited Actuals	Beginning Balance	Revenues	Expenditures	Ending Balance (UA)
Child Development, Fund 12	788,501	9,017,091	8,243,125	**1,562,467**
Cafeteria, Fund 13	6,813,508	8,355,493	6,876,379	**8,292,622**
Deferred Maint., Fund 14	8,346,306	1,438,685	-	**9,784,990**
Sp. Reserve, Fund 17	980,371	39,242	-	**1,019,613**
Building, Fund 21	88,640,003	32,219,144	87,862,878	**32,996,269**
Capital Facility, Fund 25	629,153	1,004,558	22,500	**1,611,210**
County School Facility, Fund 35	27,169	1,087	-	**28,256**
Sp. Reserve, Capital, Fund 40	19,601,730	891,175	643,938	**19,848,967**
Bond Interest & Redemption, Fund 51	32,812,578	38,477,060	34,981,668	**36,307,969**
Other Enterprise, Fund 63	(2,441,129)	6,574,967	6,451,833	**(2,317,995)**
Retiree Benefits, Fund 71	28,840,844	4,191,334	2,097,252	**30,934,926**
Foundation Private Trust, Fund 73	150,130	56,354	51,549	**154,935**
*Ending balances include FMV county cash audit adjustments				

Final Note:

We are pleased to report that the Unaudited Actual reflects our spending priority, maintains fiscal health, and meets all legal requirements. We will continue to monitor developments in the economy and diligently plan our budget accordingly to sustain a high level of fiscal efficiency and overall solvency.

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	60.78%
	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	$1,104,510.35
	Adjusted Appropriations Limit	$143,858,345.78
	Appropriations Subject to Limit	$143,858,345.78
	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	8.17%
	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 25, 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:
Dhanya Unni	Patrick Gaffney
Name	Name
Executive Director, District Business Services	Deputy Superintendent-CBO
Title	Title
650-802-5517	650-576-8947
Telephone	Telephone
dunni@smcoe.org	pgaffney@smfcsd.net
E-mail Address	E-mail Address

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

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	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	141,894,167.37	8,443,078.04	150,337,245.41	147,225,623.00	8,624,889.00	155,850,512.00	3.7%
2) Federal Revenue		8100-8299	0.00	4,327,100.26	4,327,100.26	0.00	4,608,187.00	4,608,187.00	6.5%
3) Other State Revenue		8300-8599	5,252,829.04	22,971,459.32	28,224,288.36	4,538,659.00	17,821,250.00	22,359,909.00	-20.8%
4) Other Local Revenue		8600-8799	7,154,155.87	17,313,276.08	24,467,431.95	6,368,347.00	14,729,669.00	21,098,016.00	-13.8%
5) TOTAL, REVENUES			154,301,152.28	53,054,913.70	207,356,065.98	158,132,629.00	45,783,995.00	203,916,624.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,931,996.48	21,833,952.32	83,765,948.80	62,363,959.00	19,619,320.00	81,983,279.00	-2.1%
2) Classified Salaries		2000-2999	14,612,840.89	12,466,232.18	27,079,073.07	16,696,175.00	12,770,251.00	29,466,426.00	8.8%
3) Employee Benefits		3000-3999	27,754,376.27	20,764,063.28	48,518,439.55	30,174,174.00	21,955,501.00	52,129,675.00	7.4%
4) Books and Supplies		4000-4999	2,038,148.19	5,187,073.28	7,225,221.47	2,929,593.00	2,884,784.00	5,814,377.00	-19.5%
5) Services and Other Operating Expenditures		5000-5999	15,064,998.37	32,157,091.00	47,222,089.37	16,258,953.00	27,427,424.00	43,686,377.00	-7.5%
6) Capital Outlay		6000-6999	175,009.13	186,100.72	361,109.85	175,000.00	132,201.00	307,201.00	-14.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	446,151.84	446,151.84	0.00	800,000.00	800,000.00	79.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,893,587.77)	1,138,476.75	(755,111.02)	(1,733,568.00)	754,818.00	(978,750.00)	29.6%
9) TOTAL, EXPENDITURES			119,683,781.56	94,179,141.37	213,862,922.93	126,864,286.00	86,344,299.00	213,208,585.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,617,370.72	(41,124,227.67)	(6,506,856.95)	31,268,343.00	(40,560,304.00)	(9,291,961.00)	42.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,432.21	1,432.21	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,111,785.00	60,884.22	1,172,669.22	1,118,529.00	46,495.00	1,165,024.00	-0.7%
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	(35,702,033.75)	35,702,033.75	0.00	(37,664,114.00)	37,664,114.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,813,818.75)	35,642,581.74	(1,171,237.01)	(38,782,643.00)	37,617,619.00	(1,165,024.00)	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,196,448.03)	(5,481,645.93)	(7,678,093.96)	(7,514,300.00)	(2,942,685.00)	(10,456,985.00)	36.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,710,449.03	30,605,108.17	68,315,557.20	36,966,345.00	25,123,462.24	62,089,807.24	-9.1%
b) Audit Adjustments		9793	1,452,344.00	0.00	1,452,344.00	0.00	0.00	0.00	-100.0%

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)			39,162,793.03	30,605,108.17	69,767,901.20	36,966,345.00	25,123,462.24	62,089,807.24	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,162,793.03	30,605,108.17	69,767,901.20	36,966,345.00	25,123,462.24	62,089,807.24	-11.0%
2) Ending Balance, June 30 (E + F1e)			36,966,345.00	25,123,462.24	62,089,807.24	29,452,045.00	22,180,777.24	51,632,822.24	-16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	543,768.36	631,058.06	1,174,826.42	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,545,591.80	24,545,591.80	0.00	22,180,777.24	22,180,777.24	-9.6%
c) Committed									
Stabilization Arrangements		9750	6,856,920.00	0.00	6,856,920.00	6,431,208.00	0.00	6,431,208.00	-6.2%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	22,663,736.64	0.00	22,663,736.64	16,544,629.00	0.00	16,544,629.00	-27.0%
Vacation payout	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Payroll reserve	0000	9780	*13,577,720.64*		*13,577,720.64*			*0.00*	
Supplemental Carryover	0000	9780	*86,016.00*		*86,016.00*			*0.00*	
Transportation reimbursement	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Set aside for election costs	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Set aside for negotiations	0000	9780	*4,800,000.00*		*4,800,000.00*			*0.00*	
Set aside for negotiations one-time	0000	9780	*2,200,000.00*		*2,200,000.00*			*0.00*	
Vacation payout	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
Payroll reserve	0000	9780			*0.00*	*8,544,629.00*		*8,544,629.00*	
Set aside for election costs	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
Set aside for negotiations	0000	9780			*0.00*	*4,800,000.00*		*4,800,000.00*	
Set aside for negotiations one-time	0000	9780			*0.00*	*2,200,000.00*		*2,200,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,856,920.00	0.00	6,856,920.00	6,431,208.00	0.00	6,431,208.00	-6.2%
Unassigned/Unappropriated Amount		9790	0.00	(53,187.62)	(53,187.62)	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	37,309,965.55	17,518,083.12	54,828,048.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	(559,437.00)	0.00	(559,437.00)				

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
b) in Banks		9120	81.00	(896.07)	(815.07)				
c) in Revolving Cash Account		9130	45,000.00	0.00	45,000.00				
d) with Fiscal Agent/Trustee		9135	9.78	0.00	9.78				
e) Collections Awaiting Deposit		9140	1,886.92	526,668.25	528,555.17				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,646,777.19	10,569,369.81	13,216,147.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	872,999.25	0.00	872,999.25				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	543,768.36	631,058.06	1,174,826.42				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			40,861,051.05	29,244,283.17	70,105,334.22				
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	3,736,785.85	3,523,053.24	7,259,839.09				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	157,920.20	68,829.65	226,749.85				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	528,938.04	528,938.04				
6) TOTAL, LIABILITIES			3,894,706.05	4,120,820.93	8,015,526.98				
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)			36,966,345.00	25,123,462.24	62,089,807.24				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,821,366.00	0.00	7,821,366.00	7,821,366.00	0.00	7,821,366.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,918,590.00	0.00	1,918,590.00	1,879,206.00	0.00	1,879,206.00	-2.1%
State Aid - Prior Years		8019	(140.00)	0.00	(140.00)	0.00	0.00	0.00	-100.0%

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
Tax Relief Subventions									
Homeowners' Exemptions		8021	330,290.66	0.00	330,290.66	330,291.00	0.00	330,291.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	122,637,268.48	0.00	122,637,268.48	127,820,439.00	0.00	127,820,439.00	4.2%
Unsecured Roll Taxes		8042	5,122,334.01	0.00	5,122,334.01	5,133,927.00	0.00	5,133,927.00	0.2%
Prior Years' Taxes		8043	(226,609.02)	0.00	(226,609.02)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,291,067.24	0.00	4,291,067.24	4,240,394.00	0.00	4,240,394.00	-1.2%
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			141,894,167.37	0.00	141,894,167.37	147,225,623.00	0.00	147,225,623.00	3.8%
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	8,443,078.04	8,443,078.04	0.00	8,624,889.00	8,624,889.00	2.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			141,894,167.37	8,443,078.04	150,337,245.41	147,225,623.00	8,624,889.00	155,850,512.00	3.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,374,364.07	2,374,364.07	0.00	2,402,322.00	2,402,322.00	1.2%
Special Education Discretionary Grants		8182	0.00	203,195.51	203,195.51	0.00	202,649.00	202,649.00	-0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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%

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
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		1,040,262.69	1,040,262.69		1,324,666.00	1,324,666.00	27.3%
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		145,992.76	145,992.76		244,229.00	244,229.00	67.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		425,992.27	425,992.27		364,440.00	364,440.00	-14.4%
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		137,292.96	137,292.96		69,881.00	69,881.00	-49.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,327,100.26	4,327,100.26	0.00	4,608,187.00	4,608,187.00	6.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		194,639.00	194,639.00		0.00	0.00	-100.0%
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	360,507.00	0.00	360,507.00	362,630.00	0.00	362,630.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	1,945,930.04	930,442.31	2,876,372.35	1,794,640.00	770,475.00	2,565,115.00	-10.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		6,345,312.00	6,345,312.00		5,012,515.00	5,012,515.00	-21.0%
After School Education and Safety (ASES)	6010	8590		416,409.22	416,409.22		425,987.00	425,987.00	2.3%
Charter School Facility Grant	6030	8590		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
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,306.79	5,306.79		60,234.00	60,234.00	1,035.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,380,967.00	1,380,967.00		1,380,967.00	1,380,967.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,946,392.00	13,698,383.00	16,644,775.00	2,381,389.00	10,171,072.00	12,552,461.00	-24.6%
TOTAL, OTHER STATE REVENUE			5,252,829.04	22,971,459.32	28,224,288.36	4,538,659.00	17,821,250.00	22,359,909.00	-20.8%
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	4,628,083.32	11,947,147.68	16,575,231.00	4,789,922.00	12,286,000.00	17,075,922.00	3.0%
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	60,884.22	60,884.22	0.00	46,495.00	46,495.00	-23.6%
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	4,299.00	0.00	4,299.00	0.00	0.00	0.00	-100.0%
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	0.00	380,087.30	380,087.30	0.00	173,368.00	173,368.00	-54.4%
Interest		8660	2,322,646.26	0.00	2,322,646.26	1,500,000.00	0.00	1,500,000.00	-35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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
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	199,127.29	4,925,156.88	5,124,284.17	78,425.00	2,223,806.00	2,302,231.00	-55.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,154,155.87	17,313,276.08	24,467,431.95	6,368,347.00	14,729,669.00	21,098,016.00	-13.8%
TOTAL, REVENUES			154,301,152.28	53,054,913.70	207,356,065.98	158,132,629.00	45,783,995.00	203,916,624.00	-1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	50,709,661.07	14,896,568.04	65,606,229.11	51,080,701.00	13,320,421.00	64,401,122.00	-1.8%
Certificated Pupil Support Salaries		1200	2,572,504.87	4,142,338.75	6,714,843.62	2,796,133.00	4,469,903.00	7,266,036.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,408,923.02	2,115,552.83	10,524,475.85	8,387,260.00	1,445,748.00	9,833,008.00	-6.6%
Other Certificated Salaries		1900	240,907.52	679,492.70	920,400.22	99,865.00	383,248.00	483,113.00	-47.5%
TOTAL, CERTIFICATED SALARIES			61,931,996.48	21,833,952.32	83,765,948.80	62,363,959.00	19,619,320.00	81,983,279.00	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	300,717.21	5,591,316.05	5,892,033.26	1,453,938.00	5,672,138.00	7,126,076.00	20.9%

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
Classified Support Salaries		2200	4,604,628.59	4,035,806.90	8,640,435.49	4,839,528.00	4,454,629.00	9,294,157.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	1,212,865.16	738,365.45	1,951,230.61	1,386,707.00	359,483.00	1,746,190.00	-10.5%
Clerical, Technical and Office Salaries		2400	6,981,611.39	701,297.99	7,682,909.38	7,285,965.00	785,924.00	8,071,889.00	5.1%
Other Classified Salaries		2900	1,513,018.54	1,399,445.79	2,912,464.33	1,730,037.00	1,498,077.00	3,228,114.00	10.8%
TOTAL, CLASSIFIED SALARIES			14,612,840.89	12,466,232.18	27,079,073.07	16,696,175.00	12,770,251.00	29,466,426.00	8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,279,458.54	10,791,525.72	22,070,984.26	11,745,860.00	11,445,256.00	23,191,116.00	5.1%
PERS		3201-3202	3,748,161.65	3,352,868.87	7,101,030.52	4,590,176.00	3,530,627.00	8,120,803.00	14.4%
OASDI/Medicare/Alternative		3301-3302	2,018,268.49	1,255,274.75	3,273,543.24	2,176,282.00	1,271,240.00	3,447,522.00	5.3%
Health and Welfare Benefits		3401-3402	6,774,000.60	3,532,601.73	10,306,602.33	7,520,473.00	3,966,118.00	11,486,591.00	11.4%
Unemployment Insurance		3501-3502	37,378.79	17,028.82	54,407.61	38,993.00	16,256.00	55,249.00	1.5%
Workers' Compensation		3601-3602	1,734,818.81	790,390.09	2,525,208.90	1,846,441.00	757,527.00	2,603,968.00	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,772,166.16	776,201.37	2,548,367.53	1,844,305.00	758,484.00	2,602,789.00	2.1%
Other Employee Benefits		3901-3902	390,123.23	248,171.93	638,295.16	411,644.00	209,993.00	621,637.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			27,754,376.27	20,764,063.28	48,518,439.55	30,174,174.00	21,955,501.00	52,129,675.00	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	33,890.31	1,338,779.43	1,372,669.74	107,645.00	0.00	107,645.00	-92.2%
Books and Other Reference Materials		4200	355,695.54	281,857.65	637,553.19	326,885.00	55,240.00	382,125.00	-40.1%
Materials and Supplies		4300	1,468,235.40	3,092,221.96	4,560,457.36	2,139,233.00	2,373,147.00	4,512,380.00	-1.1%
Noncapitalized Equipment		4400	180,326.94	474,214.24	654,541.18	355,830.00	456,397.00	812,227.00	24.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,038,148.19	5,187,073.28	7,225,221.47	2,929,593.00	2,884,784.00	5,814,377.00	-19.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,060,307.00	3,060,307.00	0.00	2,238,540.00	2,238,540.00	-26.9%
Travel and Conferences		5200	332,798.72	175,145.33	507,944.05	302,061.00	43,248.00	345,309.00	-32.0%
Dues and Memberships		5300	122,283.19	5,279.57	127,562.76	156,252.00	580.00	156,832.00	22.9%
Insurance		5400 - 5450	2,950,536.56	0.00	2,950,536.56	2,900,000.00	0.00	2,900,000.00	-1.7%
Operations and Housekeeping Services		5500	4,609,098.56	1,377.50	4,610,476.06	4,884,100.00	0.00	4,884,100.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	540,017.82	2,031,397.64	2,571,415.46	646,397.00	1,597,519.00	2,243,916.00	-12.7%
Transfers of Direct Costs		5710	(37,344.31)	37,344.31	0.00	(1,219.00)	1,219.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,126.90)	0.00	(8,126.90)	(8,125.00)	0.00	(8,125.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,237,573.89	26,810,920.43	33,048,494.32	6,676,133.00	23,534,689.00	30,210,822.00	-8.6%

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
Communications		5900	318,160.84	35,319.22	353,480.06	703,354.00	11,629.00	714,983.00	102.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,064,998.37	32,157,091.00	47,222,089.37	16,258,953.00	27,427,424.00	43,686,377.00	-7.5%
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	0.00	2,165.75	2,165.75	0.00	0.00	0.00	-100.0%
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	175,009.13	183,934.97	358,944.10	175,000.00	132,201.00	307,201.00	-14.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			175,009.13	186,100.72	361,109.85	175,000.00	132,201.00	307,201.00	-14.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	446,151.84	446,151.84	0.00	800,000.00	800,000.00	79.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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)			0.00	446,151.84	446,151.84	0.00	800,000.00	800,000.00	79.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,138,476.75)	1,138,476.75	0.00	(754,818.00)	754,818.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(755,111.02)	0.00	(755,111.02)	(978,750.00)	0.00	(978,750.00)	29.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,893,587.77)	1,138,476.75	(755,111.02)	(1,733,568.00)	754,818.00	(978,750.00)	29.6%
TOTAL, EXPENDITURES			119,683,781.56	94,179,141.37	213,862,922.93	126,864,286.00	86,344,299.00	213,208,585.00	-0.3%
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	1,432.21	1,432.21	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,432.21	1,432.21	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	60,884.22	60,884.22	0.00	46,495.00	46,495.00	-23.6%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,111,785.00	0.00	1,111,785.00	1,118,529.00	0.00	1,118,529.00	0.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,111,785.00	60,884.22	1,172,669.22	1,118,529.00	46,495.00	1,165,024.00	-0.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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
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	(35,702,033.75)	35,702,033.75	0.00	(37,664,114.00)	37,664,114.00	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			(35,702,033.75)	35,702,033.75	0.00	(37,664,114.00)	37,664,114.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(36,813,818.75)	35,642,581.74	(1,171,237.01)	(38,782,643.00)	37,617,619.00	(1,165,024.00)	-0.5%

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	141,894,167.37	8,443,078.04	150,337,245.41	147,225,623.00	8,624,889.00	155,850,512.00	3.7%
2) Federal Revenue		8100-8299	0.00	4,327,100.26	4,327,100.26	0.00	4,608,187.00	4,608,187.00	6.5%
3) Other State Revenue		8300-8599	5,252,829.04	22,971,459.32	28,224,288.36	4,538,659.00	17,821,250.00	22,359,909.00	-20.8%
4) Other Local Revenue		8600-8799	7,154,155.87	17,313,276.08	24,467,431.95	6,368,347.00	14,729,669.00	21,098,016.00	-13.8%
5) TOTAL, REVENUES			154,301,152.28	53,054,913.70	207,356,065.98	158,132,629.00	45,783,995.00	203,916,624.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		70,692,088.41	63,302,385.91	133,994,474.32	74,404,903.00	57,009,048.00	131,413,951.00	-1.9%
2) Instruction - Related Services	2000-2999		16,334,439.77	8,162,969.05	24,497,408.82	17,383,995.00	6,044,725.00	23,428,720.00	-4.4%
3) Pupil Services	3000-3999		6,163,657.60	13,653,241.10	19,816,898.70	6,612,920.00	14,546,613.00	21,159,533.00	6.8%
4) Ancillary Services	4000-4999		99,765.29	880,219.92	979,985.21	149,975.00	524,910.00	674,885.00	-31.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,327,885.35	1,601,286.86	15,929,172.21	15,267,786.00	1,023,482.00	16,291,268.00	2.3%
8) Plant Services	8000-8999		12,065,945.14	6,132,886.69	18,198,831.83	13,044,707.00	6,395,521.00	19,440,228.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	446,151.84	446,151.84	0.00	800,000.00	800,000.00	79.3%
10) TOTAL, EXPENDITURES			119,683,781.56	94,179,141.37	213,862,922.93	126,864,286.00	86,344,299.00	213,208,585.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,617,370.72	(41,124,227.67)	(6,506,856.95)	31,268,343.00	(40,560,304.00)	(9,291,961.00)	42.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,432.21	1,432.21	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,111,785.00	60,884.22	1,172,669.22	1,118,529.00	46,495.00	1,165,024.00	-0.7%
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	(35,702,033.75)	35,702,033.75	0.00	(37,664,114.00)	37,664,114.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,813,818.75)	35,642,581.74	(1,171,237.01)	(38,782,643.00)	37,617,619.00	(1,165,024.00)	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,196,448.03)	(5,481,645.93)	(7,678,093.96)	(7,514,300.00)	(2,942,685.00)	(10,456,985.00)	36.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,710,449.03	30,605,108.17	68,315,557.20	36,966,345.00	25,123,462.24	62,089,807.24	-9.1%

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	1,452,344.00	0.00	1,452,344.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			39,162,793.03	30,605,108.17	69,767,901.20	36,966,345.00	25,123,462.24	62,089,807.24	-11.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,162,793.03	30,605,108.17	69,767,901.20	36,966,345.00	25,123,462.24	62,089,807.24	-11.0%
2) Ending Balance, June 30 (E + F1e)			36,966,345.00	25,123,462.24	62,089,807.24	29,452,045.00	22,180,777.24	51,632,822.24	-16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	543,768.36	631,058.06	1,174,826.42	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,545,591.80	24,545,591.80	0.00	22,180,777.24	22,180,777.24	-9.6%
c) Committed									
Stabilization Arrangements		9750	6,856,920.00	0.00	6,856,920.00	6,431,208.00	0.00	6,431,208.00	-6.2%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	22,663,736.64	0.00	22,663,736.64	16,544,629.00	0.00	16,544,629.00	-27.0%
Vacation payout	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Payroll reserve	0000	9780	*13,577,720.64*		*13,577,720.64*			*0.00*	
Supplemental Carryover	0000	9780	*86,016.00*		*86,016.00*			*0.00*	
Transportation reimbursement	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
Set aside for election costs	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Set aside for negotiations	0000	9780	*4,800,000.00*		*4,800,000.00*			*0.00*	
Set aside for negotiations one-time	0000	9780	*2,200,000.00*		*2,200,000.00*			*0.00*	
Vacation payout	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
Payroll reserve	0000	9780			*0.00*	*8,544,629.00*		*8,544,629.00*	
Set aside for election costs	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
Set aside for negotiations	0000	9780			*0.00*	*4,800,000.00*		*4,800,000.00*	
Set aside for negotiations one-time	0000	9780			*0.00*	*2,200,000.00*		*2,200,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,856,920.00	0.00	6,856,920.00	6,431,208.00	0.00	6,431,208.00	-6.2%
Unassigned/Unappropriated Amount		9790	0.00	(53,187.62)	(53,187.62)	0.00	0.00	0.00	-100.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	5,074,635.46	5,080,172.16
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	392,569.35	392,569.35
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	15,128.19	15,128.19
6300	Lottery: Instructional Materials	226,964.19	638,027.11
6332	CA Community Schools Partnership Act - Implementation Grant	4,222,039.70	4,222,039.70
6546	Mental Health-Related Services	7,275.50	7,275.50
6547	Special Education Early Intervention Preschool Grant	34,860.35	34,860.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,516,594.97	391,910.27
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,779,118.73	1,779,118.73
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	196,039.09	196,039.09
7311	Classified School Employee Professional Development Block Grant	15,504.23	15,504.23
7435	Learning Recovery Emergency Block Grant	607,520.89	607,520.89
7810	Other Restricted State	52,785.71	52,785.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,445,842.42	1,585,079.77
8210	Student Activity Funds	10,136.91	10,136.91
9010	Other Restricted Local	7,948,576.11	7,152,609.28
Total, Restricted Balance		24,545,591.80	22,180,777.24

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	2,432.00	0.00	-100.0%
3) Other State Revenue		8300-8599	8,859,264.88	10,068,321.00	13.6%
4) Other Local Revenue		8600-8799	155,394.30	84,907.00	-45.4%
5) TOTAL, REVENUES			9,017,091.18	10,153,228.00	12.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	358,406.35	353,140.00	-1.5%
2) Classified Salaries		2000-2999	4,271,625.09	5,052,299.00	18.3%
3) Employee Benefits		3000-3999	2,515,509.93	2,987,859.00	18.8%
4) Books and Supplies		4000-4999	327,016.03	289,286.00	-11.5%
5) Services and Other Operating Expenditures		5000-5999	353,961.57	289,818.00	-18.1%
6) Capital Outlay		6000-6999	(134,801.58)	430,000.00	-419.0%
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	549,975.45	734,826.00	33.6%
9) TOTAL, EXPENDITURES			8,241,692.84	10,137,228.00	23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			775,398.34	16,000.00	-97.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,432.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,432.21)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			773,966.13	16,000.00	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	782,671.03	1,562,467.16	99.6%
b) Audit Adjustments		9793	5,830.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			788,501.03	1,562,467.16	98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,501.03	1,562,467.16	98.2%
2) Ending Balance, June 30 (E + F1e)			1,562,467.16	1,578,467.16	1.0%
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	1,157,751.06	1,161,751.06	0.3%
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	404,716.10	416,716.10	3.0%
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	1,169,749.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,980.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	980.90		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,752,881.94		
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			2,912,631.92		
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	39,133.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	626,326.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	684,704.49		
6) TOTAL, LIABILITIES			1,350,164.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,562,467.16		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,432.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,432.00	0.00	-100.0%
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	7,968,234.00	9,599,134.00	20.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	891,030.88	469,187.00	-47.3%
TOTAL, OTHER STATE REVENUE			8,859,264.88	10,068,321.00	13.6%
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	29,137.01	16,000.00	-45.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,748.30	3,484.00	-39.4%
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	120,508.99	65,423.00	-45.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			155,394.30	84,907.00	-45.4%
TOTAL, REVENUES			9,017,091.18	10,153,228.00	12.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	51,702.02	50,968.00	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	302,171.76	302,172.00	0.0%
Other Certificated Salaries		1900	4,532.57	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			358,406.35	353,140.00	-1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,619,636.88	4,303,253.00	18.9%
Classified Support Salaries		2200	65,433.24	65,713.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	231,910.37	286,799.00	23.7%
Other Classified Salaries		2900	354,644.60	396,534.00	11.8%
TOTAL, CLASSIFIED SALARIES			4,271,625.09	5,052,299.00	18.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	101,972.75	67,450.00	-33.9%
PERS		3201-3202	1,145,020.84	1,353,854.00	18.2%
OASDI/Medicare/Alternative		3301-3302	334,733.59	393,544.00	17.6%
Health and Welfare Benefits		3401-3402	660,387.55	859,831.00	30.2%
Unemployment Insurance		3501-3502	2,326.36	2,715.00	16.7%
Workers' Compensation		3601-3602	107,989.94	126,685.00	17.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	113,823.94	132,829.00	16.7%
Other Employee Benefits		3901-3902	49,254.96	50,951.00	3.4%
TOTAL, EMPLOYEE BENEFITS			2,515,509.93	2,987,859.00	18.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,000.00	New
Materials and Supplies		4300	318,173.26	280,035.00	-12.0%
Noncapitalized Equipment		4400	8,842.77	4,251.00	-51.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			327,016.03	289,286.00	-11.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,158.52	5,135.00	137.9%
Dues and Memberships		5300	1,331.00	2,007.00	50.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,666.62	37,100.00	10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,028.00	2,514.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,732.93	7,000.00	4.0%
Professional/Consulting Services and Operating Expenditures		5800	304,954.50	235,162.00	-22.9%
Communications		5900	90.00	900.00	900.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			353,961.57	289,818.00	-18.1%
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	(134,801.58)	430,000.00	-419.0%
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			(134,801.58)	430,000.00	-419.0%
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	549,975.45	734,826.00	33.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			549,975.45	734,826.00	33.6%
TOTAL, EXPENDITURES			8,241,692.84	10,137,228.00	23.0%
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	1,432.21	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,432.21	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			(1,432.21)	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	2,432.00	0.00	-100.0%
3) Other State Revenue		8300-8599	8,859,264.88	10,068,321.00	13.6%
4) Other Local Revenue		8600-8799	155,394.30	84,907.00	-45.4%
5) TOTAL, REVENUES			9,017,091.18	10,153,228.00	12.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,752,249.71	7,969,154.00	18.0%
2) Instruction - Related Services	2000-2999		789,177.09	839,717.00	6.4%
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		549,975.45	734,826.00	33.6%
8) Plant Services	8000-8999		150,290.59	593,531.00	294.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,241,692.84	10,137,228.00	23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			775,398.34	16,000.00	-97.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,432.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,432.21)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			773,966.13	16,000.00	-97.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	782,671.03	1,562,467.16	99.6%
b) Audit Adjustments		9793	5,830.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			788,501.03	1,562,467.16	98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,501.03	1,562,467.16	98.2%
2) Ending Balance, June 30 (E + F1e)			1,562,467.16	1,578,467.16	1.0%
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	1,157,751.06	1,161,751.06	0.3%
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	404,716.10	416,716.10	3.0%
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
6130	Early Education: Center-Based Reserve Account	504,355.82	508,355.82
7810	Other Restricted State	375,331.66	375,331.66
9010	Other Restricted Local	278,063.58	278,063.58
Total, Restricted Balance		1,157,751.06	1,161,751.06

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	3,213,433.28	2,497,200.00	-22.3%
3) Other State Revenue		8300-8599	4,671,196.30	4,036,041.00	-13.6%
4) Other Local Revenue		8600-8799	470,863.63	302,000.00	-35.9%
5) TOTAL, REVENUES			8,355,493.21	6,835,241.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,126,778.46	2,346,357.00	10.3%
3) Employee Benefits		3000-3999	984,557.70	1,140,476.00	15.8%
4) Books and Supplies		4000-4999	3,017,707.82	2,363,650.00	-21.7%
5) Services and Other Operating Expenditures		5000-5999	303,546.62	373,765.00	23.1%
6) Capital Outlay		6000-6999	238,652.86	220,000.00	-7.8%
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	205,135.57	243,924.00	18.9%
9) TOTAL, EXPENDITURES			6,876,379.03	6,688,172.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,479,114.18	147,069.00	-90.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,479,114.18	147,069.00	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,783,527.92	8,292,622.10	22.2%
b) Audit Adjustments		9793	29,980.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,813,507.92	8,292,622.10	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,813,507.92	8,292,622.10	21.7%
2) Ending Balance, June 30 (E + F1e)			8,292,622.10	8,439,691.10	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	205,478.82	0.00	-100.0%
Prepaid Items		9713	325.68	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,588,153.07	6,821,026.57	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,498,664.53	1,618,664.53	8.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,933,638.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(32,268.00)		
b) in Banks		9120	1,354,906.09		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,088,837.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,531.75		
6) Stores		9320	205,478.82		
7) Prepaid Expenditures		9330	325.68		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,564,450.66		
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	47,289.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	224,538.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			271,828.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,292,622.10		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,827,947.34	2,197,200.00	-22.3%
Donated Food Commodities		8221	385,485.94	300,000.00	-22.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,213,433.28	2,497,200.00	-22.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,671,196.30	4,036,041.00	-13.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,671,196.30	4,036,041.00	-13.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	182,000.00	New
Food Service Sales		8634	298,252.36	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	172,182.70	120,000.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	428.57	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			470,863.63	302,000.00	-35.9%
TOTAL, REVENUES			8,355,493.21	6,835,241.00	-18.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,538,637.87	1,764,888.00	14.7%
Classified Supervisors' and Administrators' Salaries		2300	508,632.40	507,447.00	-0.2%
Clerical, Technical and Office Salaries		2400	71,896.50	74,022.00	3.0%
Other Classified Salaries		2900	7,611.69	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,126,778.46	2,346,357.00	10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	484,654.04	565,164.00	16.6%
OASDI/Medicare/Alternative		3301-3302	160,469.24	177,301.00	10.5%
Health and Welfare Benefits		3401-3402	202,092.01	248,168.00	22.8%
Unemployment Insurance		3501-3502	1,071.13	1,189.00	11.0%
Workers' Compensation		3601-3602	49,720.36	55,422.00	11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	51,512.00	56,587.00	9.9%
Other Employee Benefits		3901-3902	35,038.92	36,645.00	4.6%
TOTAL, EMPLOYEE BENEFITS			984,557.70	1,140,476.00	15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,442.24	63,650.00	8.9%
Noncapitalized Equipment		4400	16,428.97	10,000.00	-39.1%
Food		4700	2,942,836.61	2,290,000.00	-22.2%
TOTAL, BOOKS AND SUPPLIES			3,017,707.82	2,363,650.00	-21.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,426.71	11,380.00	-8.4%
Dues and Memberships		5300	2,224.28	5,000.00	124.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,255.77	9,000.00	176.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,628.25	127,902.00	89.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	500.00	New
Professional/Consulting Services and Operating Expenditures		5800	215,335.43	217,883.00	1.2%
Communications		5900	2,676.18	2,100.00	-21.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			303,546.62	373,765.00	23.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	238,652.86	220,000.00	-7.8%
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			238,652.86	220,000.00	-7.8%
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	205,135.57	243,924.00	18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			205,135.57	243,924.00	18.9%
TOTAL, EXPENDITURES			6,876,379.03	6,688,172.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,213,433.28	2,497,200.00	-22.3%
3) Other State Revenue		8300-8599	4,671,196.30	4,036,041.00	-13.6%
4) Other Local Revenue		8600-8799	470,863.63	302,000.00	-35.9%
5) TOTAL, REVENUES			8,355,493.21	6,835,241.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,667,765.63	6,435,248.00	-3.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		205,135.57	243,924.00	18.9%
8) Plant Services	8000-8999		3,477.83	9,000.00	158.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,876,379.03	6,688,172.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,479,114.18	147,069.00	-90.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,479,114.18	147,069.00	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,783,527.92	8,292,622.10	22.2%
b) Audit Adjustments		9793	29,980.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,813,507.92	8,292,622.10	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,813,507.92	8,292,622.10	21.7%
2) Ending Balance, June 30 (E + F1e)			8,292,622.10	8,439,691.10	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	205,478.82	0.00	-100.0%
Prepaid Items		9713	325.68	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,588,153.07	6,821,026.57	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,498,664.53	1,618,664.53	8.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,588,153.07	6,821,026.57
Total, Restricted Balance		6,588,153.07	6,821,026.57

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	326,899.60	300,000.00	-8.2%
5) TOTAL, REVENUES			326,899.60	300,000.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			326,899.60	300,000.00	-8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,111,785.00	1,118,529.00	0.6%
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			1,111,785.00	1,118,529.00	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,438,684.60	1,418,529.00	-1.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,218,392.85	9,784,990.45	19.1%
b) Audit Adjustments		9793	127,913.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,346,305.85	9,784,990.45	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,346,305.85	9,784,990.45	17.2%
2) Ending Balance, June 30 (E + F1e)			9,784,990.45	11,203,519.45	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,784,990.45	11,203,519.45	14.5%
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	9,759,140.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,539.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	88,389.01		
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			9,784,990.45		
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)			9,784,990.45		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	326,899.60	300,000.00	-8.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			326,899.60	300,000.00	-8.2%
TOTAL, REVENUES			326,899.60	300,000.00	-8.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,111,785.00	1,118,529.00	0.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,111,785.00	1,118,529.00	0.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,111,785.00	1,118,529.00	0.6%

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	326,899.60	300,000.00	-8.2%
5) TOTAL, REVENUES			326,899.60	300,000.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			326,899.60	300,000.00	-8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,111,785.00	1,118,529.00	0.6%
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			1,111,785.00	1,118,529.00	0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,438,684.60	1,418,529.00	-1.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,218,392.85	9,784,990.45	19.1%
b) Audit Adjustments		9793	127,913.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,346,305.85	9,784,990.45	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,346,305.85	9,784,990.45	17.2%
2) Ending Balance, June 30 (E + F1e)			9,784,990.45	11,203,519.45	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,784,990.45	11,203,519.45	14.5%
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
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	39,241.57	35,000.00	-10.8%
5) TOTAL, REVENUES			39,241.57	35,000.00	-10.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,241.57	35,000.00	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,241.57	35,000.00	-10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	961,507.07	1,019,612.64	6.0%
b) Audit Adjustments		9793	18,864.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			980,371.07	1,019,612.64	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			980,371.07	1,019,612.64	4.0%
2) Ending Balance, June 30 (E + F1e)			1,019,612.64	1,054,612.64	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,019,612.64	1,054,612.64	3.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,017,845.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,520.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,287.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,019,612.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,019,612.64		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	39,241.57	35,000.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,241.57	35,000.00	-10.8%
TOTAL, REVENUES			39,241.57	35,000.00	-10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	39,241.57	35,000.00	-10.8%
5) TOTAL, REVENUES			39,241.57	35,000.00	-10.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,241.57	35,000.00	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,241.57	35,000.00	-10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	961,507.07	1,019,612.64	6.0%
b) Audit Adjustments		9793	18,864.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			980,371.07	1,019,612.64	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			980,371.07	1,019,612.64	4.0%
2) Ending Balance, June 30 (E + F1e)			1,019,612.64	1,054,612.64	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,019,612.64	1,054,612.64	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,214,003.43	2,550,000.00	-20.7%
5) TOTAL, REVENUES			3,214,003.43	2,550,000.00	-20.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	961,990.41	952,179.00	-1.0%
3) Employee Benefits		3000-3999	454,750.51	442,050.00	-2.8%
4) Books and Supplies		4000-4999	528,413.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	343,541.72	3,360.00	-99.0%
6) Capital Outlay		6000-6999	85,574,181.04	4,985,000.00	-94.2%
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			87,862,877.64	6,382,589.00	-92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,648,874.21)	(3,832,589.00)	-95.5%
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	29,005,140.23	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,005,140.23	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,643,733.98)	(3,832,589.00)	-93.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,934,796.36	32,996,269.38	-61.6%
b) Audit Adjustments		9793	2,705,207.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,640,003.36	32,996,269.38	-62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,640,003.36	32,996,269.38	-62.8%
2) Ending Balance, June 30 (E + F1e)			32,996,269.38	29,163,680.38	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,996,269.38	29,163,680.38	-11.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,679,110.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(927,772.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	550,759.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	746.96		
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			43,302,845.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,296,937.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,638.47		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,306,576.13		
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)			32,996,269.38		
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	3,212,921.21	2,550,000.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,082.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,214,003.43	2,550,000.00	-20.7%
TOTAL, REVENUES			3,214,003.43	2,550,000.00	-20.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	752,893.20	747,070.00	-0.8%
Clerical, Technical and Office Salaries		2400	197,891.16	205,109.00	3.6%
Other Classified Salaries		2900	11,206.05	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			961,990.41	952,179.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	248,516.80	251,131.00	1.1%
OASDI/Medicare/Alternative		3301-3302	64,846.04	61,737.00	-4.8%
Health and Welfare Benefits		3401-3402	96,782.82	82,768.00	-14.5%
Unemployment Insurance		3501-3502	446.61	433.00	-3.0%
Workers' Compensation		3601-3602	20,803.08	22,176.00	6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	23,355.16	23,805.00	1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			454,750.51	442,050.00	-2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	249,259.11	0.00	-100.0%
Noncapitalized Equipment		4400	279,154.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			528,413.96	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	960.00	960.00	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	9,484.34	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	176.80	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	329,945.06	0.00	-100.0%
Communications		5900	2,975.52	2,400.00	-19.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			343,541.72	3,360.00	-99.0%
CAPITAL OUTLAY					
Land		6100	315,220.10	0.00	-100.0%
Land Improvements		6170	44,280.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	82,839,107.42	4,985,000.00	-94.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,357,931.64	0.00	-100.0%
Equipment Replacement		6500	1,017,641.88	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			85,574,181.04	4,985,000.00	-94.2%
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			87,862,877.64	6,382,589.00	-92.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	29,005,140.23	0.00	-100.0%
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			29,005,140.23	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,005,140.23	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,214,003.43	2,550,000.00	-20.7%
5) TOTAL, REVENUES			3,214,003.43	2,550,000.00	-20.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		87,862,877.64	6,382,589.00	-92.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			87,862,877.64	6,382,589.00	-92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(84,648,874.21)	(3,832,589.00)	-95.5%
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	29,005,140.23	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,005,140.23	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,643,733.98)	(3,832,589.00)	-93.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,934,796.36	32,996,269.38	-61.6%
b) Audit Adjustments		9793	2,705,207.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			88,640,003.36	32,996,269.38	-62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,640,003.36	32,996,269.38	-62.8%
2) Ending Balance, June 30 (E + F1e)			32,996,269.38	29,163,680.38	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,996,269.38	29,163,680.38	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	32,996,269.38	29,163,680.38
Total, Restricted Balance		32,996,269.38	29,163,680.38

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	1,004,557.67	375,000.00	-62.7%
5) TOTAL, REVENUES			1,004,557.67	375,000.00	-62.7%
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	22,500.00	20,000.00	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,500.00	20,000.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			982,057.67	355,000.00	-63.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			982,057.67	355,000.00	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	436,362.68	1,611,210.35	269.2%
b) Audit Adjustments		9793	192,790.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			629,152.68	1,611,210.35	156.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			629,152.68	1,611,210.35	156.1%
2) Ending Balance, June 30 (E + F1e)			1,611,210.35	1,966,210.35	22.0%
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	1,371,142.99	1,701,142.99	24.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	240,067.36	265,067.36	10.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,431,684.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,270.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	1,524.51		
3) Accounts Receivable		9200	180,271.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,611,210.35		
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)			1,611,210.35		
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	30,824.85	25,000.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	973,732.82	350,000.00	-64.1%
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			1,004,557.67	375,000.00	-62.7%
TOTAL, REVENUES			1,004,557.67	375,000.00	-62.7%
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	22,500.00	20,000.00	-11.1%
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			22,500.00	20,000.00	-11.1%
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					
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			22,500.00	20,000.00	-11.1%
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	1,004,557.67	375,000.00	-62.7%
5) TOTAL, REVENUES			1,004,557.67	375,000.00	-62.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,500.00	20,000.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,500.00	20,000.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			982,057.67	355,000.00	-63.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			982,057.67	355,000.00	-63.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	436,362.68	1,611,210.35	269.2%
b) Audit Adjustments		9793	192,790.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			629,152.68	1,611,210.35	156.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			629,152.68	1,611,210.35	156.1%
2) Ending Balance, June 30 (E + F1e)			1,611,210.35	1,966,210.35	22.0%
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	1,371,142.99	1,701,142.99	24.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	240,067.36	265,067.36	10.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,371,142.99	1,701,142.99
Total, Restricted Balance		1,371,142.99	1,701,142.99

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	1,087.47	800.00	-26.4%
5) TOTAL, REVENUES			1,087.47	800.00	-26.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,087.47	800.00	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,087.47	800.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,599.51	28,255.98	6.2%
b) Audit Adjustments		9793	569.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,168.51	28,255.98	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,168.51	28,255.98	4.0%
2) Ending Balance, June 30 (E + F1e)			28,255.98	29,055.98	2.8%
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	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	28,255.98	29,055.98	2.8%
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	28,206.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(236.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	285.09		
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			28,255.98		
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)			28,255.98		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,087.47	800.00	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,087.47	800.00	-26.4%
TOTAL, REVENUES			1,087.47	800.00	-26.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	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	1,087.47	800.00	-26.4%
5) TOTAL, REVENUES			1,087.47	800.00	-26.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,087.47	800.00	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,087.47	800.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,599.51	28,255.98	6.2%
b) Audit Adjustments		9793	569.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,168.51	28,255.98	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,168.51	28,255.98	4.0%
2) Ending Balance, June 30 (E + F1e)			28,255.98	29,055.98	2.8%
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	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	28,255.98	29,055.98	2.8%
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
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	830,290.28	544,743.00	-34.4%
5) TOTAL, REVENUES			830,290.28	544,743.00	-34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	166,283.89	100,000.00	-39.9%
5) Services and Other Operating Expenditures		5000-5999	56,157.00	0.00	-100.0%
6) Capital Outlay		6000-6999	421,497.43	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			643,938.32	100,000.00	-84.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,351.96	444,743.00	138.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,884.22	46,495.00	-23.6%
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			60,884.22	46,495.00	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			247,236.18	491,238.00	98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,263,186.47	19,848,966.65	3.0%
b) Audit Adjustments		9793	338,544.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,601,730.47	19,848,966.65	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,601,730.47	19,848,966.65	1.3%
2) Ending Balance, June 30 (E + F1e)			19,848,966.65	20,340,204.65	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,520,135.30	15,564,878.30	0.3%
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	4,328,831.35	4,775,326.35	10.3%
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	19,858,671.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(169,883.00)		
b) in Banks		9120	2,722.66		
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	202,544.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,894,055.58		
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	45,088.93		
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			45,088.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			19,848,966.65		
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	51,474.44	44,743.00	-13.1%
Interest		8660	778,815.84	500,000.00	-35.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			830,290.28	544,743.00	-34.4%
TOTAL, REVENUES			830,290.28	544,743.00	-34.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,450.65	100,000.00	703.2%
Noncapitalized Equipment		4400	153,833.24	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			166,283.89	100,000.00	-39.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,027.00	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	48,130.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,157.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,982.18	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	351,218.38	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	67,296.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			421,497.43	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			643,938.32	100,000.00	-84.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	60,884.22	46,495.00	-23.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,884.22	46,495.00	-23.6%
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)			60,884.22	46,495.00	-23.6%

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	830,290.28	544,743.00	-34.4%
5) TOTAL, REVENUES			830,290.28	544,743.00	-34.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		643,938.32	100,000.00	-84.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			643,938.32	100,000.00	-84.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			186,351.96	444,743.00	138.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,884.22	46,495.00	-23.6%
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			60,884.22	46,495.00	-23.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			247,236.18	491,238.00	98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,263,186.47	19,848,966.65	3.0%
b) Audit Adjustments		9793	338,544.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,601,730.47	19,848,966.65	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,601,730.47	19,848,966.65	1.3%
2) Ending Balance, June 30 (E + F1e)			19,848,966.65	20,340,204.65	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,520,135.30	15,564,878.30	0.3%
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	4,328,831.35	4,775,326.35	10.3%
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	15,520,135.30	15,564,878.30
Total, Restricted Balance		15,520,135.30	15,564,878.30

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	90,181.72	84,060.91	-6.8%
4) Other Local Revenue		8600-8799	38,386,877.80	34,993,970.49	-8.8%
5) TOTAL, REVENUES			38,477,059.52	35,078,031.40	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	34,975,908.15	68,925,903.25	97.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,975,908.15	68,925,903.25	97.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,501,151.37	(33,847,871.85)	-1,066.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,760.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,760.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,495,391.37	(33,847,871.85)	-1,068.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,932,004.83	36,307,969.20	13.7%
b) Audit Adjustments		9793	880,573.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,812,577.83	36,307,969.20	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,812,577.83	36,307,969.20	10.7%
2) Ending Balance, June 30 (E + F1e)			36,307,969.20	2,460,097.35	-93.2%
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	36,307,969.20	2,460,097.35	-93.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,265,960.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(285,446.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	327,454.90		
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			36,307,969.20		
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)			36,307,969.20		
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	90,181.72	84,060.91	-6.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,181.72	84,060.91	-6.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	33,019,684.91	30,376,577.86	-8.0%
Unsecured Roll		8612	680,467.20	735,250.63	8.1%
Prior Years' Taxes		8613	(57,823.45)	0.00	-100.0%
Supplemental Taxes		8614	504,438.63	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	859,789.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	3,380,321.36	3,882,142.00	14.8%
TOTAL, OTHER LOCAL REVENUE			38,386,877.80	34,993,970.49	-8.8%
TOTAL, REVENUES			38,477,059.52	35,078,031.40	-8.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	17,960,000.00	38,488,668.90	114.3%
Bond Interest and Other Service Charges		7434	17,015,908.15	30,437,234.35	78.9%
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)			34,975,908.15	68,925,903.25	97.1%
TOTAL, EXPENDITURES			34,975,908.15	68,925,903.25	97.1%
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	5,760.00	0.00	-100.0%
(d) TOTAL, USES			5,760.00	0.00	-100.0%
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)			(5,760.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,181.72	84,060.91	-6.8%
4) Other Local Revenue		8600-8799	38,386,877.80	34,993,970.49	-8.8%
5) TOTAL, REVENUES			38,477,059.52	35,078,031.40	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	34,975,908.15	68,925,903.25	97.1%
10) TOTAL, EXPENDITURES			34,975,908.15	68,925,903.25	97.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,501,151.37	(33,847,871.85)	-1,066.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,760.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,760.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,495,391.37	(33,847,871.85)	-1,068.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,932,004.83	36,307,969.20	13.7%
b) Audit Adjustments		9793	880,573.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,812,577.83	36,307,969.20	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,812,577.83	36,307,969.20	10.7%
2) Ending Balance, June 30 (E + F1e)			36,307,969.20	2,460,097.35	-93.2%
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	36,307,969.20	2,460,097.35	-93.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	36,307,969.20	2,460,097.35
Total, Restricted Balance		36,307,969.20	2,460,097.35

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	18,529.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,556,438.16	6,827,624.00	4.1%
5) TOTAL, REVENUES			6,574,967.16	6,827,624.00	3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	194,281.60	191,412.00	-1.5%
2) Classified Salaries		2000-2999	3,513,713.06	3,948,074.00	12.4%
3) Employee Benefits		3000-3999	1,870,180.53	2,321,100.00	24.1%
4) Books and Supplies		4000-4999	78,466.02	64,155.00	-18.2%
5) Services and Other Operating Expenses		5000-5999	795,192.26	(20,356.00)	-102.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,451,833.47	6,504,385.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			123,133.69	323,239.00	162.5%
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 NET POSITION (C + D4)			123,133.69	323,239.00	162.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,426,887.11)	(2,317,995.42)	-4.5%
b) Audit Adjustments		9793	(14,242.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(2,441,129.11)	(2,317,995.42)	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,441,129.11)	(2,317,995.42)	-5.0%
2) Ending Net Position, June 30 (E + F1e)			(2,317,995.42)	(1,994,756.42)	-13.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	217,509.37	299,324.37	37.6%
c) Unrestricted Net Position		9790	(2,535,504.79)	(2,294,080.79)	-9.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,097,215.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,474.00)		
b) in Banks		9120	524,867.32		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	102,965.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,955.00		
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			8,655,529.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	3,098,602.00		
2) TOTAL, DEFERRED OUTFLOWS			3,098,602.00		
I. LIABILITIES					
1) Accounts Payable		9500	44,659.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,062.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	764,373.81		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	8,284,819.00		
c) Total/Net OPEB Liability		9664	3,681,084.00		
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			12,824,998.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	1,247,129.00		
2) TOTAL, DEFERRED INFLOWS			1,247,129.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			(2,317,995.42)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	18,529.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,529.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	211,306.27	200,000.00	-5.4%
Interest		8660	271,643.23	200,000.00	-26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	6,073,488.66	6,427,624.00	5.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,556,438.16	6,827,624.00	4.1%
TOTAL, REVENUES			6,574,967.16	6,827,624.00	3.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	191,410.44	191,412.00	0.0%
Other Certificated Salaries		1900	2,871.16	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			194,281.60	191,412.00	-1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,068,016.32	937,650.00	-12.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	23,245.44	24,402.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	191,819.43	232,401.00	21.2%
Other Classified Salaries		2900	2,230,631.87	2,753,621.00	23.4%
TOTAL, CLASSIFIED SALARIES			3,513,713.06	3,948,074.00	12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,325.31	36,560.00	-33.9%
PERS		3201-3202	853,117.05	1,051,961.00	23.3%
OASDI/Medicare/Alternative		3301-3302	271,872.12	305,177.00	12.3%
Health and Welfare Benefits		3401-3402	483,776.34	695,274.00	43.7%
Unemployment Insurance		3501-3502	1,850.06	2,080.00	12.4%
Workers' Compensation		3601-3602	85,870.28	96,947.00	12.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	82,307.58	97,164.00	18.0%
Other Employee Benefits		3901-3902	36,061.79	35,937.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			1,870,180.53	2,321,100.00	24.1%
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	75,922.39	64,155.00	-15.5%
Noncapitalized Equipment		4400	2,543.63	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,466.02	64,155.00	-18.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,139.26	864.00	-24.2%
Dues and Memberships		5300	3,146.00	3,130.00	-0.5%
Insurance		5400-5450	2,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	17,107.44	19,000.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,226.51	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,217.17	625.00	-48.7%
Professional/Consulting Services and					
Operating Expenditures		5800	770,044.17	(44,515.00)	-105.8%
Communications		5900	(688.29)	540.00	-178.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			795,192.26	(20,356.00)	-102.6%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,451,833.47	6,504,385.00	0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(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	18,529.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,556,438.16	6,827,624.00	4.1%
5) TOTAL, REVENUES			6,574,967.16	6,827,624.00	3.8%
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		6,451,833.47	6,504,385.00	0.8%
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			6,451,833.47	6,504,385.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			123,133.69	323,239.00	162.5%
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 NET POSITION (C + D4)			123,133.69	323,239.00	162.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(2,426,887.11)	(2,317,995.42)	-4.5%
b) Audit Adjustments		9793	(14,242.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(2,441,129.11)	(2,317,995.42)	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,441,129.11)	(2,317,995.42)	-5.0%
2) Ending Net Position, June 30 (E + F1e)			(2,317,995.42)	(1,994,756.42)	-13.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	217,509.37	299,324.37	37.6%
c) Unrestricted Net Position		9790	(2,535,504.79)	(2,294,080.79)	-9.5%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	217,509.37	299,324.37
Total, Restricted Net Position		217,509.37	299,324.37

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	4,191,334.05	3,559,922.00	-15.1%
5) TOTAL, REVENUES			4,191,334.05	3,559,922.00	-15.1%
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	2,097,252.35	2,083,019.00	-0.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,097,252.35	2,083,019.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,094,081.70	1,476,903.00	-29.5%
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 NET POSITION (C + D4)			2,094,081.70	1,476,903.00	-29.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,278,782.14	30,934,925.84	9.4%
b) Audit Adjustments		9793	562,062.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			28,840,844.14	30,934,925.84	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,840,844.14	30,934,925.84	7.3%
2) Ending Net Position, June 30 (E + F1e)			30,934,925.84	32,411,828.84	4.8%
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	30,934,925.84	32,411,828.84	4.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,633,082.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(250,656.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	121.78		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	302,535.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	250,038.03		
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		9400			
11) TOTAL, ASSETS			30,935,122.52		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	196.68		
6) Long-Term Liabilities					
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			196.68		
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)			30,934,925.84		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,149,448.56	850,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,819,767.37	2,478,922.00	-12.1%
Other Local Revenue					
All Other Local Revenue		8699	222,118.12	231,000.00	4.0%
TOTAL, OTHER LOCAL REVENUE			4,191,334.05	3,559,922.00	-15.1%
TOTAL, REVENUES			4,191,334.05	3,559,922.00	-15.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,097,252.35	2,083,019.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,097,252.35	2,083,019.00	-0.7%
TOTAL, EXPENSES			2,097,252.35	2,083,019.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
(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 + 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	4,191,334.05	3,559,922.00	-15.1%
5) TOTAL, REVENUES			4,191,334.05	3,559,922.00	-15.1%
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		2,097,252.35	2,083,019.00	-0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,097,252.35	2,083,019.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,094,081.70	1,476,903.00	-29.5%
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 NET POSITION (C + D4)			2,094,081.70	1,476,903.00	-29.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,278,782.14	30,934,925.84	9.4%
b) Audit Adjustments		9793	562,062.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			28,840,844.14	30,934,925.84	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,840,844.14	30,934,925.84	7.3%
2) Ending Net Position, June 30 (E + F1e)			30,934,925.84	32,411,828.84	4.8%
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	30,934,925.84	32,411,828.84	4.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		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	56,354.23	7,200.00	-87.2%
5) TOTAL, REVENUES			56,354.23	7,200.00	-87.2%
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	480.92	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	51,068.00	0.00	-100.0%
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			51,548.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,805.31	7,200.00	49.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,805.31	7,200.00	49.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	146,939.80	154,935.11	5.4%
b) Audit Adjustments		9793	3,190.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			150,129.80	154,935.11	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,129.80	154,935.11	3.2%
2) Ending Net Position, June 30 (E + F1e)			154,935.11	162,135.11	4.6%
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	154,935.11	162,135.11	4.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	155,100.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,309.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,624.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			155,416.03		
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	480.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			480.92		
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)			154,935.11		
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	6,060.23	6,000.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,294.00	1,200.00	-97.6%
TOTAL, OTHER LOCAL REVENUE			56,354.23	7,200.00	-87.2%
TOTAL, REVENUES			56,354.23	7,200.00	-87.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	480.92	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			480.92	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	51,068.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			51,068.00	0.00	-100.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			51,548.92	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + 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	56,354.23	7,200.00	-87.2%
5) TOTAL, REVENUES			56,354.23	7,200.00	-87.2%
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		51,548.92	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		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			51,548.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,805.31	7,200.00	49.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,805.31	7,200.00	49.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	146,939.80	154,935.11	5.4%
b) Audit Adjustments		9793	3,190.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			150,129.80	154,935.11	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,129.80	154,935.11	3.2%
2) Ending Net Position, June 30 (E + F1e)			154,935.11	162,135.11	4.6%
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	154,935.11	162,135.11	4.6%

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)	9,334.03	9,335.67	9,600.88	9,236.76	9,236.76	9,396.03
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)	28.14	26.82		28.30	28.30	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,362.17	9,362.49	9,600.88	9,265.06	9,265.06	9,396.03
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	2.64	2.14		2.83	2.83	
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)	2.64	2.14	0.00	2.83	2.83	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,364.81	9,364.63	9,600.88	9,267.89	9,267.89	9,396.03
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	42,276,727.00		42,276,727.00			42,276,727.00
Work in Progress	103,860,366.00	10,579,925.00	114,440,291.00			114,440,291.00
Total capital assets not being depreciated	146,137,093.00	10,579,925.00	156,717,018.00	0.00	0.00	156,717,018.00
Capital assets being depreciated:						
Land Improvements	290,609,604.00	41,758,634.00	332,368,238.00			332,368,238.00
Buildings	115,306,786.00	40,705,434.00	156,012,220.00			156,012,220.00
Equipment	19,854,209.00	1,287,750.00	21,141,959.00			21,141,959.00
Total capital assets being depreciated	425,770,599.00	83,751,818.00	509,522,417.00	0.00	0.00	509,522,417.00
Accumulated Depreciation for:						
Land Improvements	(87,715,521.00)	(5,728,342.00)	(93,443,863.00)			(93,443,863.00)
Buildings	(24,541,494.00)	(14,552,314.00)	(39,093,808.00)			(39,093,808.00)
Equipment	(19,854,209.00)	(1,287,750.00)	(21,141,959.00)			(21,141,959.00)
Total accumulated depreciation	(132,111,224.00)	(21,568,406.00)	(153,679,630.00)	0.00	0.00	(153,679,630.00)
Total capital assets being depreciated, net excluding lease and subscription assets	293,659,375.00	62,183,412.00	355,842,787.00	0.00	0.00	355,842,787.00
Lease Assets	751,666.00		751,666.00			751,666.00
Accumulated amortization for lease assets	(374,162.00)	(187,917.00)	(562,079.00)			(562,079.00)
Total lease assets, net	377,504.00	(187,917.00)	189,587.00	0.00	0.00	189,587.00
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	440,173,972.00	72,575,420.00	512,749,392.00	0.00	0.00	512,749,392.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A Basic Grant ESSA	CSI ESSA School Improvement	SPED Local Asst IDEA	SPED Local Asst Private Sch ISPs	CCEIS SPED Local Asst set aside	SPED PREK IDEA	CCEIS SPEK Prek setaside
FEDERAL CATALOG NUMBER	84.01	94.010	84.027	84.027		84.173	
RESOURCE CODE	3010	3182	3310	3311	3312	3315	3318
REVENUE OBJECT	8290	8290	8181	8181	8990	8182	8990
LOCAL DESCRIPTION (if any)		CSI					
AWARD							
1. Prior Year Carryover	405,714.93	174,382.00	0.00	0.00	356,311.13	0.00	5,078.37
2. a. Current Year Award	1,324,666.00	0.00	2,178,786.17	169,525.32		76,674.23	
b. Transferability (ESSA)			(352,246.72)		352,246.72	(11,501.13)	11,501.13
c. Other Adjustments	6,781.00			26,052.58			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,331,447.00	0.00	1,826,539.45	195,577.90	352,246.72	65,173.10	11,501.13
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,737,161.93	174,382.00	1,826,539.45	195,577.90	708,557.85	65,173.10	16,579.50
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	43,596.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,155,599.93	11,401.00	(276,850.59)	26,052.58	0.00	0.00	0.00
7. Contributed Matching Funds			(352,246.72)		352,246.72	(11,501.13)	11,501.13
8. Total Available (sum lines 5, 6, & 7)	1,155,599.93	54,997.00	(629,097.31)	26,052.58	352,246.72	(11,501.13)	11,501.13
EXPENDITURES							
9. Donor-Authorized Expenditures	1,040,262.69	111,606.75	1,826,539.45	195,577.90	315,988.50	65,173.10	1,451.31
10. Non Donor-Authorized Expenditures			2,656,761.84	94,322.10		361,509.37	
11. Total Expenditures (lines 9 & 10)	1,040,262.69	111,606.75	4,483,301.29	289,900.00	315,988.50	426,682.47	1,451.31
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)	115,337.24	(56,609.75)	(2,455,636.76)	(169,525.32)	36,258.22	(76,674.23)	10,049.82

Description	001	002	003	004	005	006	007
a. Unearned Revenue	115,337.24				0.00		0.00
b. Accounts Payable							
c. Accounts Receivable		56,609.75	2,455,636.76	169,525.32		76,674.23	
14. Unused Grant Award Calculation (line 4 minus line 9)	696,899.24	62,775.25	0.00	0.00	392,569.35	0.00	15,128.19
15. If Carryover is allowed, enter line 14 amount here	696,899.24	62,775.25	0.00	0.00	392,569.35	0.00	15,128.19
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,040,262.69	111,606.75	2,178,786.17	195,577.90	0.00	76,674.23	0.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SPED Mental Health IDEA	SPED Prek Staff Dev IDEA	SPED SIP Sup Inclsv Pract	Title II Part A Sup Eff Inst ESSA	Title IV Part A Stud Sup Acad ESSA	Title III Part A EL ESSA	CNS Local Food for Sch
FEDERAL CATALOG NUMBER				84.367	84.424A	84.365	
RESOURCE CODE	3327	3345	3386	4035	4127	4203	5467
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8220
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	15,789.98	0.00	20,151.71	31,642.27	0.00
2. a. Current Year Award	119,305.00	631.99	30,500.00	249,002.00	69,881.00	373,533.00	8,687.51
b. Transferability (ESSA)							
c. Other Adjustments		14.55			1,423.00	20,817.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	119,305.00	646.54	30,500.00	249,002.00	71,304.00	394,350.00	8,687.51
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	119,305.00	646.54	46,289.98	249,002.00	91,455.71	425,992.27	8,687.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	14.55	(1,210.02)	184,793.00	35,582.71	397,180.27	8,687.51
7. Contributed Matching Funds	0.00						
8. Total Available (sum lines 5, 6, & 7)	0.00	14.55	(1,210.02)	184,793.00	35,582.71	397,180.27	8,687.51
EXPENDITURES							
9. Donor-Authorized Expenditures	119,305.00	646.54	6,569.74	145,992.76	25,686.21	425,992.27	8,687.51
10. Non Donor-Authorized Expenditures	165,144.25						
11. Total Expenditures (lines 9 & 10)	284,449.25	646.54	6,569.74	145,992.76	25,686.21	425,992.27	8,687.51
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)	(119,305.00)	(631.99)	(7,779.76)	38,800.24	9,896.50	(28,812.00)	0.00

Description	008	009	010	011	012	013	014
a. Unearned Revenue				38,800.24	9,896.50		
b. Accounts Payable							
c. Accounts Receivable	119,305.00	631.99	7,779.76			28,812.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	39,720.24	103,009.24	65,769.50	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	39,720.24	103,099.24	65,769.50	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,305.00	646.54	6,569.74	145,992.76	25,686.21	425,992.27	8,687.51

Description	TOTAL
FEDERAL PROGRAM NAME	
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,009,070.39
2. a. Current Year Award	4,601,192.22
b. Transferability (ESSA)	0.00
c. Other Adjustments	55,088.13
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	4,656,280.35
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	5,665,350.74
REVENUES	
5. Unearned Revenue Deferred from Prior Year	43,596.00
6. Cash Received in Current Year	1,541,250.94
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,584,846.94
EXPENDITURES	
9. Donor-Authorized Expenditures	4,289,479.73
10. Non Donor-Authorized	
Expenditures	3,277,737.56
11. Total Expenditures (lines 9 & 10)	7,567,217.29
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)	(2,704,632.79)
a. Unearned Revenue	164,033.98
b. Accounts Payable	0.00

Description	
c. Accounts Receivable	2,914,974.81
14. Unused Grant Award Calculation (line 4 minus line 9)	1,375,871.01
15. If Carryover is allowed, enter line 14 amount here	1,375,961.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,335,787.77

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES: After Sch Edu & Safety	CD Prek Plan & Implemnt	CSPP CA State Prek Pgrm	Inclusive Early Ed Expansion Grant	NBCT Natl Brd Prof Teach	TUPE Tabaco Use Preventn Edu	STRS on Behalf
RESOURCE CODE	6010	6053	6105	6128	6271	6695	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			Fund 12 Goal 0001	Fund 12 IEEEP	5yr grant: year 4	TUPE	Funds 01, 12, 63
AWARD							
1. Prior Year Carryover	0.00	64,856.07	0.00	0.00	5,000.00	57,469.50	0.00
2. a. Current Year Award	416,409.22	0.00	7,968,234.00	819,383.00	5,000.00	60,234.00	7,445,114.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	416,409.22	0.00	7,968,234.00	819,383.00	5,000.00	60,234.00	7,445,114.00
3. Required Matching Funds/Other					597.62		
4. Total Available Award (sum lines 1, 2c, & 3)	416,409.22	64,856.07	7,968,234.00	819,383.00	10,597.62	117,703.50	7,445,114.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	64,856.07	0.00	0.00	0.00	27,437.85	
6. Cash Received in Current Year	374,768.50	0.00	6,231,243.34	739,068.30	5,000.00	0.00	7,445,114.00
7. Contributed Matching Funds					597.62		
8. Total Available (sum lines 5, 6, & 7)	374,768.50	64,856.07	6,231,243.34	739,068.30	5,597.62	27,437.85	7,445,114.00
EXPENDITURES							
9. Donor-Authorized Expenditures	416,409.22	64,856.07	7,968,234.00	54,363.81	5,597.62	5,306.79	7,445,114.00
10. Non Donor-Authorized Expenditures			27,044.61				
11. Total Expenditures (lines 9 & 10)	416,409.22	64,856.07	7,995,278.61	54,363.81	5,597.62	5,306.79	7,445,114.00
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)	(41,640.72)	0.00	(1,736,990.66)	684,704.49	0.00	22,131.06	0.00
a. Unearned Revenue				684,704.49		22,131.06	
b. Accounts Payable							
c. Accounts Receivable	41,640.72		1,736,990.66				

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	765,019.19	5,000.00	112,396.71	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	765,019.19	5,000.00	112,396.71	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	416,409.22	64,856.07	7,968,234.00	54,363.81	5,000.00	5,306.79	7,445,114.00

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	127,325.57
2. a. Current Year Award	16,714,374.22
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	16,714,374.22
3. Required Matching Funds/Other	597.62
4. Total Available Award	
(sum lines 1, 2c, & 3)	16,842,297.41
REVENUES	
5. Unearned Revenue Deferred from Prior Year	92,293.92
6. Cash Received in Current Year	14,795,194.14
7. Contributed Matching Funds	597.62
8. Total Available (sum lines 5, 6, & 7)	14,888,085.68
EXPENDITURES	
9. Donor-Authorized Expenditures	15,959,881.51
10. Non Donor-Authorized	
Expenditures	27,044.61
11. Total Expenditures (lines 9 & 10)	15,986,926.12
12. Amounts Included in Line 6 above	
for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	(1,071,795.83)
a. Unearned Revenue	706,835.55
b. Accounts Payable	0.00
c. Accounts Receivable	1,778,631.38
14. Unused Grant Award Calculation	
(line 4 minus line 9)	882,415.90

Description	
15. If Carryover is allowed, enter line 14 amount here	882,415.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,959,283.89

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	002	
FEDERAL PROGRAM NAME	CCTR CDSS ARPA Stipends	Child Nutrition School Pgrm	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5163	5310	
REVENUE OBJECT	8290	822x, 852x, 863x	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 13	
AWARD			
1. Prior Year Restricted Ending Balance	0.00	5,345,870.39	5,345,870.39
2. a. Current Year Award	2,432.00	8,175,107.43	8,177,539.43
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,432.00	8,175,107.43	8,177,539.43
3. Required Matching Funds/Other	(2,432.00)		(2,432.00)
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	13,520,977.82	13,520,977.82
REVENUES			
5. Cash Received in Current Year	2,432.00	8,175,107.43	8,177,539.43
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	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds	(2,432.00)		(2,432.00)
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,175,107.43	8,175,107.43
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	6,727,020.25	6,727,020.25
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures			

Description	001	002	
(line 10 plus line 11)	0.00	6,727,020.25	6,727,020.25
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	0.00	6,793,957.57	6,793,957.57

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities ELOP	CD Reserve Acct for CSPP	Educator Effectiveness	Lottery Instructional Materials	Comm Sch Implement Grant	Special Ed AB602	Mental Health Related Servcs
RESOURCE CODE	2600	6130	6266	6300	6332	6500	6546
REVENUE OBJECT	8590	8660	8590	8560	8590	8097	8590
LOCAL DESCRIPTION (if any)	ELOP	Fund 12 Reserve Acct CSPP			CCSPP		
AWARD							
1. Prior Year Restricted Ending Balance	6,103,593.69	85,993.45	352,770.79	606,223.08	0.00	0.00	0.00
2. a. Current Year Award	6,345,312.00	9,894.37	0.00	890,884.95	4,987,500.00	8,732,923.97	780,003.00
b. Other Adjustments				39,557.36			
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,345,312.00	9,894.37	0.00	930,442.31	4,987,500.00	8,732,923.97	780,003.00
3. Required Matching Funds/Other		408,468.00					
4. Total Available (sum lines 1, 2c, & 3)	12,448,905.69	504,355.82	352,770.79	1,536,665.39	4,987,500.00	8,732,923.97	780,003.00
REVENUES							
5. Cash Received in Current Year	4,561,262.00	9,894.37		546,470.64	945,000.00	7,871,861.94	711,772.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,784,050.00	0.00	0.00	383,971.67	4,042,500.00	861,062.03	68,231.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,784,050.00	0.00	0.00	383,971.67	4,042,500.00	861,062.03	68,231.00
8. Contributed Matching Funds		408,468.00					
9. Total Available (sum lines 5, 7c, & 8)	6,345,312.00	418,362.37	0.00	930,442.31	4,987,500.00	8,732,923.97	780,003.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,368,733.53	0.00	352,770.79	898,638.28	765,460.30	8,732,923.97	772,727.50
11. Non Donor-Authorized Expenditures						26,046,771.23	

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	7,368,733.53	0.00	352,770.79	898,638.28	765,460.30	34,779,695.20	772,727.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,080,172.16	504,355.82	0.00	638,027.11	4,222,039.70	0.00	7,275.50

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SPED Early Intervention Prek	Arts, Music, Inst Mtrls Blk Grnt	Prop 28 Arts & Music In Sch	CNS: KIT Kitchn Infra & Traning	CNS: Sch Food Best Practices	Class Sch Emp Prof Dev	Learn Recvry Emerg BG
RESOURCE CODE	6547	6762	6770	7032	7033	7311	7435
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)		AMIMBG	AMS Prop 28	Fund 01	Fund 13		LRBG
AWARD							
1. Prior Year Restricted Ending Balance	556,560.25	4,232,064.40	1,368,143.00	259,364.58	137,526.14	16,054.23	6,310,176.89
2. a. Current Year Award	468,653.00	0.00	1,380,967.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	468,653.00	0.00	1,380,967.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,025,213.25	4,232,064.40	2,749,110.00	259,364.58	137,526.14	16,054.23	6,310,176.89
REVENUES							
5. Cash Received in Current Year	441,729.00	0.00	1,254,361.00		0.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	26,924.00	0.00	126,606.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	26,924.00	0.00	126,606.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	468,653.00	0.00	1,380,967.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	990,352.90	1,710,375.13	969,991.27	63,325.49	137,526.14	550.00	5,702,656.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	990,352.90	1,710,375.13	969,991.27	63,325.49	137,526.14	550.00	5,702,656.00

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	34,860.35	2,521,689.27	1,779,118.73	196,039.09	0.00	15,504.23	607,520.89

Description	015	016	
STATE PROGRAM NAME	Other Rest State: Literacy Screenings PD	Other Rest State: Early Ed CSPP one-time	TOTAL
RESOURCE CODE	7810	7810	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	Fund 01	Fund 12 xfer to CSPP	
AWARD			
1. Prior Year Restricted Ending Balance	0.00	0.00	20,028,470.50
2. a. Current Year Award	64,797.00	737,656.00	24,398,591.29
b. Other Adjustments			39,557.36
c. Adj Curr Yr Award (sum lines 2a & 2b)	64,797.00	737,656.00	24,438,148.65
3. Required Matching Funds/Other		(362,324.34)	46,143.66
4. Total Available (sum lines 1, 2c, & 3)	64,797.00	375,331.66	44,512,762.81
REVENUES			
5. Cash Received in Current Year	64,797.00	737,656.00	17,144,803.95
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	7,293,344.70
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	7,293,344.70
8. Contributed Matching Funds		(362,324.34)	46,143.66
9. Total Available (sum lines 5, 7c, & 8)	64,797.00	375,331.66	24,484,292.31
EXPENDITURES			
10. Donor-Authorized Expenditures	12,011.29	0.00	28,478,042.59
11. Non Donor-Authorized Expenditures			26,046,771.23
12. Total Expenditures			

Description	015	016	
(line 10 plus line 11)	12,011.29	0.00	54,524,813.82
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	52,785.71	375,331.66	16,034,720.22

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	RRM-Restricted Routine Maintenance	Student Activity Funds ASB	Vending Machines	Measure V Parcel Tax & other	Measure K - Ed Foundation	Emergency Supplies	After School Sports - Ed Foundation
RESOURCE CODE	8150	8210	9003	9010	9015	9016	9022
REVENUE OBJECT	8980	8699	8699	8621, 8625, 8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	RRM	ASB		Fund 01			
AWARD							
1. Prior Year Restricted Ending Balance	1,208,995.00	18,972.53	1,241.00	1,897,279.12	65,526.34	33,326.88	(76.50)
2. a. Current Year Award	0.00	2,380.00	0.00	11,881,227.09		5,000.00	147,156.69
b. Other Adjustments	280.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	280.00	2,380.00	0.00	11,881,227.09	0.00	5,000.00	147,156.69
3. Required Matching Funds/Other	6,210,000.00						276,804.81
4. Total Available Award (sum lines 1, 2c, & 3)	7,419,275.00	21,352.53	1,241.00	13,778,506.21	65,526.34	38,326.88	423,885.00
REVENUES							
5. Cash Received in Current Year	280.00	2,380.00	0.00	11,881,227.09		5,000.00	147,156.69
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	6,210,000.00						276,804.81
9. Total Available (sum lines 5, 7c, & 8)	6,210,280.00	2,380.00	0.00	11,881,227.09	0.00	5,000.00	423,961.50
EXPENDITURES							
10. Donor-Authorized Expenditures	5,834,195.23	11,215.62	250.00	13,077,943.85	19,417.36	759.57	423,885.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	5,834,195.23	11,215.62	250.00	13,077,943.85	19,417.36	759.57	423,885.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,585,079.77	10,136.91	991.00	700,562.36	46,108.98	37,567.31	0.00

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	Cal Dedicated Ed Foundation	EETDG-Early Ed Tchr Dev Grant	Cell Tower Rental	CTE-STEM COE Strong Workforce	Outdoor Ed	PTA Funded Payroll	Other Foundation Funded Payroll
RESOURCE CODE	9024	9101	9104	9124	9128	9150	9151
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		Fund 12	Fund 40, TMobile				
AWARD							
1. Prior Year Restricted Ending Balance	205.55	40,369.58	665,496.96		52,643.65	30,137.15	
2. a. Current Year Award		30,000.00	51,474.44	700,000.00	76,070.21	1,123,150.35	167,995.74
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	30,000.00	51,474.44	700,000.00	76,070.21	1,123,150.35	167,995.74
3. Required Matching Funds/Other					1,960.00	2,499.99	
4. Total Available Award (sum lines 1, 2c, & 3)	205.55	70,369.58	716,971.40	700,000.00	130,673.86	1,155,787.49	167,995.74
REVENUES							
5. Cash Received in Current Year		30,000.00	51,474.44	700,000.00	78,030.21	1,123,150.35	167,995.74
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	(1,960.00)	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	(1,960.00)	0.00	0.00
8. Contributed Matching Funds					1,960.00	2,499.99	
9. Total Available (sum lines 5, 7c, & 8)	0.00	30,000.00	51,474.44	700,000.00	78,030.21	1,125,650.34	167,995.74
EXPENDITURES							
10. Donor-Authorized Expenditures		70,369.58		344,620.41	74,995.88	1,125,650.34	167,995.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	70,369.58	0.00	344,620.41	74,995.88	1,125,650.34	167,995.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	205.55	0.00	716,971.40	355,379.59	55,677.98	30,137.15	0.00

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	Center for Bridging Cultures	CA Sums Grant-Scaling Up MTSS	Lesson Study Grant	Sci Exploration Gilead Science	Philanthropic Venture Grants	Light Awards Grant Intrepid Philanthropic	Archer Foundation Literacy Grant
RESOURCE CODE	9313	9314	9315	9318	9333	9345	9346
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	159.46	24,356.45	657.62	15,752.25	11,312.95		
2. a. Current Year Award			7,000.00		20,316.00	20,000.00	41,100.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	7,000.00	0.00	20,316.00	20,000.00	41,100.00
3. Required Matching Funds/Other				(15,752.25)			
4. Total Available Award (sum lines 1, 2c, & 3)	159.46	24,356.45	7,657.62	0.00	31,628.95	20,000.00	41,100.00
REVENUES							
5. Cash Received in Current Year			7,000.00		20,316.00	20,000.00	41,100.00
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				(15,752.25)			
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	7,000.00	(15,752.25)	20,316.00	20,000.00	41,100.00
EXPENDITURES							
10. Donor-Authorized Expenditures		173.33	4,891.09		12,901.93		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	0.00	173.33	4,891.09	0.00	12,901.93	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	159.46	24,183.12	2,766.53	0.00	18,727.02	20,000.00	41,100.00

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	Music Donations-District	Laura Bush Foundation for Libraries	Other Site Grants	Silicon Valley Com Found Grant	Ed Foundation Site Out of Class Grants	Ed Foundation Site Grants	Ed Foundation Gilead Stem Grant
RESOURCE CODE	9360	9371	9372	9376	9380	9381	9382
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,007.81		20,435.54	817.00		241,921.85	312.99
2. a. Current Year Award	180.00	5,000.00		5,250.00	180,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	180.00	5,000.00	0.00	5,250.00	180,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,187.81	5,000.00	20,435.54	6,067.00	180,000.00	241,921.85	312.99
REVENUES							
5. Cash Received in Current Year	180.00	5,000.00		5,250.00	180,000.00		
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)	180.00	5,000.00	0.00	5,250.00	180,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			7,990.00	7,415.01	39,889.93	40,142.34	312.99
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	0.00	0.00	7,990.00	7,415.01	39,889.93	40,142.34	312.99
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,187.81	5,000.00	12,445.54	(1,348.01)	140,110.07	201,779.51	0.00

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	PIP(Parent Involvement Project)	PIP(Parent Involvement Project)	QRIS Quality Rating & Improve	CCSS-One time Mandate	Donations	Donations	Tech Infrastructure 2015
RESOURCE CODE	9393	9393	9395	9405	9424	9424	9610
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Fund 01	Fund 12	Fund 12		Fund 01	Fund 12	
AWARD							
1. Prior Year Restricted Ending Balance	(1,432.21)	269,510.47		1,280,127.47	1,141,042.43	7,154.07	78,428.43
2. a. Current Year Award		25,501.02	64,950.00		1,294,204.55		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	25,501.02	64,950.00	0.00	1,294,204.55	0.00	0.00
3. Required Matching Funds/Other	1,432.21		(64,950.00)		11,292.26		
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	295,011.49	0.00	1,280,127.47	2,446,539.24	7,154.07	78,428.43
REVENUES							
5. Cash Received in Current Year		25,501.02	64,950.00		1,294,204.55		
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	1,432.21		(64,950.00)		11,292.26		
9. Total Available (sum lines 5, 7c, & 8)	1,432.21	25,501.02	0.00	0.00	1,305,496.81	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		25,275.09		1,279,390.20	1,165,134.36	(1,173.11)	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	029	030	031	032	033	034	035
(line 10 plus line 11)	0.00	25,275.09	0.00	1,279,390.20	1,165,134.36	(1,173.11)	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	269,736.40	0.00	737.27	1,281,404.88	8,327.18	78,428.43

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	Classroom Furniture 2015	Medi-Cal Billing Option	Facility Use Fee Based	Facility Use Joint Use	Crossing Guards City of San Mateo	Crossing Guards City of Foster City	Flex Spending Acct
RESOURCE CODE	9611	9640	9710	9711	9712	9713	9900
REVENUE OBJECT	8699	8699	8650/8699	8650/8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Fund 40						
AWARD							
1. Prior Year Restricted Ending Balance	835,153.76	37,913.48	2,208,620.12	551,013.99	25,422.52		361,408.54
2. a. Current Year Award		397,098.74	480,214.95	39,739.20	77,423.69	21,600.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	397,098.74	480,214.95	39,739.20	77,423.69	21,600.00	0.00
3. Required Matching Funds/Other						16,927.34	
4. Total Available Award (sum lines 1, 2c, & 3)	835,153.76	435,012.22	2,688,835.07	590,753.19	102,846.21	38,527.34	361,408.54
REVENUES							
5. Cash Received in Current Year		397,098.74	480,214.95	39,739.20	77,423.69	21,600.00	0.00
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						16,927.34	
9. Total Available (sum lines 5, 7c, & 8)	0.00	397,098.74	480,214.95	39,739.20	77,423.69	38,527.34	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	241,607.76	191,429.84	275,775.41		77,423.69	38,527.34	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	241,607.76	191,429.84	275,775.41	0.00	77,423.69	38,527.34	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	593,546.00	243,582.38	2,413,059.66	590,753.19	25,422.52	0.00	361,408.54

Description	043	044	
LOCAL PROGRAM NAME	Site Reimb	MAA Medi-Cal Admin	TOTAL
RESOURCE CODE	9901	9902	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	385.88	1,128,852.47	12,256,452.60
2. a. Current Year Award	318,731.06	80,146.07	17,262,909.80
b. Other Adjustments			280.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	318,731.06	80,146.07	17,263,189.80
3. Required Matching Funds/Other			6,440,214.36
4. Total Available Award (sum lines 1, 2c, & 3)	319,116.94	1,208,998.54	35,959,856.76
REVENUES			
5. Cash Received in Current Year	318,731.06	80,146.07	17,265,149.80
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	(1,960.00)
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(1,960.00)
8. Contributed Matching Funds			6,440,214.36
9. Total Available (sum lines 5, 7c, & 8)	318,731.06	80,146.07	23,703,404.16
EXPENDITURES			
10. Donor-Authorized Expenditures	252,138.04		24,810,543.82
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures			

Description	043	044	
(line 10 plus line 11)	252,138.04	0.00	24,810,543.82
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	66,978.90	1,208,998.54	11,149,312.94

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	83,765,948.80	301	0.00	303	83,765,948.80	305	1,382.49	650,778.54	307	83,115,170.26	309
2000 - Classified Salaries	27,079,073.07	311	19,301.44	313	27,059,771.63	315	201,988.80	2,427,735.27	317	24,632,036.36	319
3000 - Employee Benefits	48,518,439.55	321	12,461.19	323	48,505,978.36	325	101,899.60	1,406,447.14	327	47,099,531.22	329
4000 - Books, Supplies Equip Replace. (6500)	7,225,221.47	331	6,689.99	333	7,218,531.48	335	820,058.02	6,599,441.60	337	619,089.88	339
5000 - Services. . . & 7300 - Indirect Costs	46,466,978.35	341	66,983.29	343	46,399,995.06	345	22,293,750.81	33,681,705.60	347	12,718,289.46	349
				TOTAL	212,950,225.33	365			TOTAL	168,184,117.18	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	65,313,278.51	375
2. Salaries of Instructional Aides Per EC 41011	2100	5,892,033.26	380
3. STRS	3101 & 3102	16,934,274.68	382
4. PERS	3201 & 3202	1,938,327.79	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,462,581.15	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	6,935,055.60	385
7. Unemployment Insurance	3501 & 3502	35,092.65	390
8. Workers' Compensation Insurance	3601 & 3602	1,628,735.16	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	1,654,088.88	
10. Other Benefits (EC 22310)	3901 & 3902	430,324.42	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		102,223,792.10	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		77,945.81	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		102,223,792.10	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		60.78%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.78%
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).	168,184,117.18
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

The District manually deducted expenditures which are not included in 4a. The manual deductions are based on the instructions of reductions on this form, FCMAT, and SSC School Finance Conference guidance.

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	565,482,809.00	21,836,103.00	587,318,912.00		34,975,908.00	552,343,004.00	38,814,840.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	192,874.00		192,874.00		192,874.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	136,966,968.00	13,748,807.00	150,715,775.00			150,715,775.00	
Total/Net OPEB Liability	57,395,669.00	(263,122.00)	57,132,547.00		3,318,139.00	53,814,408.00	
Compensated Absences Payable	1,028,904.00		1,028,904.00	6,298,417.00	15,580.00	7,311,741.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	761,067,224.00	35,321,788.00	796,389,012.00	6,298,417.00	38,502,501.00	764,184,928.00	38,814,840.00
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	215,035,592.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,558,529.78
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	361,109.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,172,669.22
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,533,779.07
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				205,943,283.30

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)	9,364.63
B. Expenditures per ADA (Line I.E divided by Line II.A)	21,991.61

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.)	194,364,677.44	20,616.08
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)	194,364,677.44	20,616.08
B. Required effort (Line A.2 times 90%)	174,928,209.70	18,554.47
C. Current year expenditures (Line I.E and Line II.B)	205,943,283.30	21,991.61
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)	138,821,726.68		138,821,726.68			143,858,345.78
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,436.09		9,436.09			9,364.81
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	9,364.81		9,364.81	9,267.89		9,267.89
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)			9,364.81			9,267.89
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)	330,290.66		330,290.66	330,291.00		330,291.00
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)	122,637,268.48		122,637,268.48	127,820,439.00		127,820,439.00
5. Unsecured Roll Taxes (Object 8042)	5,122,334.01		5,122,334.01	5,133,927.00		5,133,927.00
6. Prior Years' Taxes (Object 8043)	(226,609.02)		(226,609.02)	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,351,951.46		4,351,951.46	4,286,889.00		4,286,889.00
12. Parcel Taxes (Object 8621)	16,575,231.00		16,575,231.00	17,075,922.00		17,075,922.00
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)	148,790,466.59	0.00	148,790,466.59	154,647,468.00	0.00	154,647,468.00
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)	148,790,466.59	0.00	148,790,466.59	154,647,468.00	0.00	154,647,468.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,550,949.82			1,569,865.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,210,000.00		6,210,000.00	6,220,000.00		6,220,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,210,000.00	0.00	7,760,949.82	6,220,000.00	0.00	7,789,865.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,739,956.00		9,739,956.00	9,700,572.00		9,700,572.00
25. LCFF State Aid - Prior Years (Object 8019)	(140.00)		(140.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	9,739,816.00	0.00	9,739,816.00	9,700,572.00	0.00	9,700,572.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	207,356,065.98		207,356,065.98	203,916,624.00		203,916,624.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,322,646.26		2,322,646.26	1,500,000.00		1,500,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			138,821,726.68			143,858,345.78
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9924			0.9897
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			142,753,835.43			151,545,658.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			148,790,466.59			154,647,468.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,123,777.20			1,112,146.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,724,318.66			4,688,055.17
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,724,318.66			4,688,055.17
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])			1,705,051.81			1,180,749.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			150,495,518.40			155,828,217.29
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)			1,123,777.20			3,507,305.88
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			150,495,518.40			
b. State Subventions (Line D8)			1,123,777.20			
c. Less: Excluded Appropriations (Line C23)			7,760,949.82			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			143,858,345.78			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			1,104,510.35			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			143,858,345.78			151,545,658.17
12. Appropriations Subject to the Limit (Line D9d)			143,858,345.78			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Patrick Gaffney	pgaffney@smfcsd.net	650-576-8947
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) — 7,518,022.94
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) — 151,845,438.48

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.95%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 10,635,703.27
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,464,317.55

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,250.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	12,666.31
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)	891,482.82
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)	15,030,419.95
9. Carry-Forward Adjustment (Part IV, Line F)	1,873,317.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,903,737.87
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	130,927,567.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,497,408.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,816,898.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	979,985.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,960,662.86
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)	387,610.08
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)	22,064.03
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)	17,118,271.18
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,826,518.97
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,489,753.99
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)	207,026,741.73
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)	7.26%
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)	8.17%

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)	15,030,419.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,852,336.74
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 (7.25%) times Part III, Line B19); zero if negative	1,873,317.92
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.25%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,873,317.92
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,873,317.92

Approved indirect cost rate: 7.25%

Highest rate used in any program: 7.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,189,647.96	303,749.48	7.25%
01	3010	969,941.90	70,320.79	7.25%
01	3182	104,062.24	7,544.51	7.25%
01	3312	294,627.97	21,360.53	7.25%
01	3318	1,353.20	98.11	7.25%
01	3386	6,125.63	444.11	7.25%
01	4035	136,123.79	9,868.97	7.25%
01	4127	23,949.85	1,736.36	7.25%
01	4203	417,639.48	8,352.79	2.00%
01	6010	220,417.44	11,020.87	5.00%
01	6266	328,923.81	23,846.98	7.25%
01	6332	713,715.90	51,744.40	7.25%
01	6546	720,491.84	52,235.66	7.25%
01	6547	923,405.97	66,946.93	7.25%
01	6695	4,948.06	358.73	7.25%
01	6762	1,594,755.37	115,619.76	7.25%
01	6770	963,081.40	6,909.87	0.72%
01	7435	5,317,161.77	385,494.23	7.25%
01	7810	11,199.34	811.95	7.25%
01	9010	18,568,157.71	11.72	0.00%
12	6053	234,984.07	4,384.21	1.87%
12	6105	7,417,779.00	537,788.98	7.25%
12	6128	50,688.86	3,674.95	7.25%
12	9010	88,912.04	4,127.31	4.64%
13	5310	3,450,491.87	204,959.22	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		606,223.08	606,223.08
2. State Lottery Revenue	8560	1,945,930.04		930,442.31	2,876,372.35
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	(1,724,300.25)	1,724,300.25		0.00
7. Total Available (Sum Lines A1 through A6)		221,629.79	1,724,300.25	1,536,665.39	3,482,595.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	1,031.40	0.00	1,031.40
2. Classified Salaries	2000-2999	0.00	1,841.14	0.00	1,841.14
3. Employee Benefits	3000-3999	0.00	558.40	0.00	558.40
4. Books and Supplies	4000-4999	192,089.80	983,905.85	571,916.57	1,747,912.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	29,539.99	736,963.46		766,503.45
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			326,721.71	326,721.71
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)		221,629.79	1,724,300.25	898,638.28	2,844,568.32
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	638,027.11	638,027.11

D. COMMENTS:

Contributions to our site based allocation resource 0100 used for site supplies and Ed Services & Technology centralized support to sites for instructional & other materials.

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.

		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)		3,477,400.66	4,160,151.52	12,573,744.59	11,547,496.46	18,102,623.06	0.00	1,686,912.46
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	594.74	594.74	594.74	594.74	594.74		732.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	17.50	17.50	17.50	17.50	17.50		
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		612.24	612.24	612.24	612.24	612.24	0.00	732.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	65,408.00	0.00	65,408.00	5,156.50		70,564.50
1110	Regular Education, K–12	102,843,222.84	50,123,111.86	152,966,334.70	12,059,248.75		165,025,583.45
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,449,273.41	1,425,216.89	3,874,490.30	305,449.19		4,179,939.49
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	40,467,546.41	0.00	40,467,546.41	3,190,298.11		43,657,844.52
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	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					95,859.37	95,859.37
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					17,960.10	17,960.10
----	Other Outgo					1,618,821.06	1,618,821.06
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,124,130.68		1,124,130.68
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(755,111.02)		(755,111.02)
----	**Total General Fund and Charter Schools Funds Expenditures**	145,825,450.66	51,548,328.75	197,373,779.41	15,929,172.21	1,732,640.53	215,035,592.15

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	65,408.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	65,408.00
1110	Regular Education, K–12	100,458,594.92	895,511.95	60,192.29	22,204.53	349,347.49	0.00	979,985.21			77,386.45	0.00	102,843,222.84
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	1,240,336.23	1,208,937.18	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,449,273.41
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	32,230,135.17	2,042,631.45	0.00	56,634.65	2,489,077.09	3,648,205.83	0.00			862.22	0.00	40,467,546.41
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		133,994,474.32	4,147,080.58	60,192.29	78,839.18	2,838,424.58	3,648,205.83	979,985.21	0.00	0.00	78,248.67	0.00	145,825,450.66

* 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	30,851,013.79	17,585,185.61	1,686,912.46	50,123,111.86
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	907,779.44	517,437.45	0.00	1,425,216.89
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		31,758,793.23	18,102,623.06	1,686,912.46	51,548,328.75

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)	1,973,329.17
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	26,250.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,023,313.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,661,390.71
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,684,283.23
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	145,825,450.66
2	Total Allocated Costs (from Form PCR, Column 2, Total)	51,548,328.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	197,373,779.41
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,826,518.97
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,432,590.60
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	14,259,109.57
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	211,632,888.98
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.88%

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)	95,859.37				95,859.37
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			17,960.10		17,960.10
Other Outgo (Objects 1000 - 7999)				1,618,821.06	1,618,821.06
Total Other Costs	95,859.37	0.00	17,960.10	1,618,821.06	1,732,640.53

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	0.00	(8,126.90)	0.00	(755,111.02)				
Other Sources/Uses Detail					1,432.21	1,172,669.22		
Fund Reconciliation							872,999.25	226,749.85
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,732.93	0.00	549,975.45	0.00				
Other Sources/Uses Detail					0.00	1,432.21		
Fund Reconciliation							0.00	626,326.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	205,135.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,531.75	224,538.64
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,111,785.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	176.80	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							746.96	9,638.47
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					60,884.22	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								

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	1,217.17	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	50,062.06
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							250,038.03	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								

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
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	8,126.90	(8,126.90)	755,111.02	(755,111.02)	1,174,101.43	1,174,101.43	1,137,315.99	1,137,315.99

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,193.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,010,040.66	0.00	0.00	0.00	559,151.71	7,298,226.96		8,867,419.33
2000-2999	Classified Salaries	400,748.35	0.00	0.00	0.00	364,772.79	4,108,515.96		4,874,037.10
3000-3999	Employee Benefits	584,697.27	0.00	0.00	0.00	443,442.88	4,639,559.37		5,667,699.52
4000-4999	Books and Supplies	40,643.23	0.00	0.00	0.00	646.54	58,649.32		99,939.09
5000-5999	Services and Other Operating Expenditures	64,080.87	0.00	0.00	0.00	0.00	20,887,771.07		20,951,851.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,599.43		6,599.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,100,210.38	0.00	0.00	0.00	1,368,013.92	36,999,322.11	0.00	40,467,546.41
7310	Transfers of Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00		444.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	444.11	0.00	0.00	0.00	0.00	0.00	0.00	444.11
	TOTAL COSTS	2,100,654.49	0.00	0.00	0.00	1,368,013.92	36,999,322.11	0.00	40,467,990.52
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	414.72	0.00	0.00	0.00	0.00	4,527.33		4,942.05
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	287,595.74	2,811,486.98		3,099,082.72
3000-3999	Employee Benefits	80.53	0.00	0.00	0.00	138,905.40	1,669,269.16		1,808,255.09
4000-4999	Books and Supplies	207.88	0.00	0.00	0.00	646.54	0.00		854.42
5000-5999	Services and Other Operating Expenditures	3,621.65	0.00	0.00	0.00	0.00	574,349.25		577,970.90
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,324.78	0.00	0.00	0.00	427,147.68	5,059,632.72	0.00	5,491,105.18
7310	Transfers of Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00		444.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00	0.00	444.11
	TOTAL BEFORE OBJECT 8980	4,768.89	0.00	0.00	0.00	427,147.68	5,059,632.72	0.00	5,491,549.29
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,277,737.56
	TOTAL COSTS								2,213,811.73
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,009,625.94	0.00	0.00	0.00	559,151.71	7,293,699.63		8,862,477.28

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	400,748.35	0.00	0.00	0.00	77,177.05	1,297,028.98		1,774,954.38
3000-3999	Employee Benefits	584,616.74	0.00	0.00	0.00	304,537.48	2,970,290.21		3,859,444.43
4000-4999	Books and Supplies	40,435.35	0.00	0.00	0.00	0.00	58,649.32		99,084.67
5000-5999	Services and Other Operating Expenditures	60,459.22	0.00	0.00	0.00	0.00	20,313,421.82		20,373,881.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,599.43		6,599.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,095,885.60	0.00	0.00	0.00	940,866.24	31,939,689.39	0.00	34,976,441.23
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
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,095,885.60	0.00	0.00	0.00	940,866.24	31,939,689.39	0.00	34,976,441.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,277,737.56
	TOTAL COSTS								38,254,178.79
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,277,737.56
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)								26,046,771.23
	TOTAL COSTS								29,324,508.79

* 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	37,146,597.95	27,721,282.37
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)	37,146,597.95	27,721,282.37

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,184.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,184.00

SELPA: **San Mateo County (CA)**

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: **San Mateo County (CA)**

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:

SECTION 3	Column A	Column B	Column C

SELPA: San Mateo County (CA)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	40,467,990.52		
	b. Less: Expenditures paid from federal sources	2,213,811.73		
	c. Expenditures paid from state and local sources	38,254,178.79	37,146,597.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		37,146,597.95	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	38,254,178.79	37,146,597.95	1,107,580.84

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 2022-23	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	40,467,990.52		
	b. Less: Expenditures paid from federal sources	2,213,811.73		
	c. Expenditures paid from state and local sources	38,254,178.79	33,853,176.99	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		33,853,176.99	
	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	38,254,178.79	33,853,176.99	
	d. Special education unduplicated pupil count	1,193.00	1,003.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	32,065.53	33,751.92	(1,686.39)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year

SELPA: San Mateo County (CA)

		FY 2024-25	2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	29,324,508.79	27,721,282.37	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		27,721,282.37	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,324,508.79	27,721,282.37	1,603,226.42

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 2022-23	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	29,324,508.79	23,536,446.20	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		23,536,446.20	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	29,324,508.79	23,536,446.20	
	b. Special education unduplicated pupil count	1,193.00	1,003.00	
	c. Per capita local expenditures (Test4a/Test4b)	24,580.48	23,466.05	1,114.43

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.

Patrick Gaffney	650-576-8947
Contact Name	Telephone Number
Deputy Superintendent - CBO	pgaffney@smfcsd.net
Title	Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	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
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	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								1,193.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	988,109.00	0.00	0.00	0.00	573,562.00	7,534,820.00		9,096,491.00
2000-2999	Classified Salaries	469,362.00	0.00	0.00	0.00	414,140.00	5,131,100.00		6,014,602.00
3000-3999	Employee Benefits	528,715.00	0.00	0.00	0.00	436,720.00	5,695,684.00		6,661,119.00
4000-4999	Books and Supplies	63,500.00	0.00	0.00	0.00	0.00	48,477.00		111,977.00
5000-5999	Services and Other Operating Expenditures	65,842.00	0.00	0.00	0.00	651.00	19,319,469.00		19,385,962.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,665.00		6,665.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,115,528.00	0.00	0.00	0.00	1,425,073.00	37,736,215.00	0.00	41,276,816.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,417.00		9,417.00
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	9,417.00	0.00	9,417.00
	TOTAL COSTS	2,115,528.00	0.00	0.00	0.00	1,425,073.00	37,745,632.00	0.00	41,286,233.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	988,109.00	0.00	0.00	0.00	573,562.00	7,533,425.00		9,095,096.00
2000-2999	Classified Salaries	469,362.00	0.00	0.00	0.00	77,368.00	1,467,446.00		2,014,176.00
3000-3999	Employee Benefits	528,715.00	0.00	0.00	0.00	265,884.00	3,469,575.00		4,264,174.00
4000-4999	Books and Supplies	63,500.00	0.00	0.00	0.00	0.00	48,477.00		111,977.00
5000-5999	Services and Other Operating Expenditures	65,842.00	0.00	0.00	0.00	0.00	19,031,902.00		19,097,744.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,665.00		6,665.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,115,528.00	0.00	0.00	0.00	916,814.00	31,557,490.00	0.00	34,589,832.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,115,528.00	0.00	0.00	0.00	916,814.00	31,557,490.00	0.00	34,589,832.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,091,430.00
	TOTAL COSTS								38,681,262.00

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
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								4,091,430.00
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)								26,639,942.00
	TOTAL COSTS								30,731,372.00

* 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								1,193.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,010,040.66	0.00	0.00	0.00	559,151.71	7,298,226.96		8,867,419.33
2000-2999	Classified Salaries	400,748.35	0.00	0.00	0.00	364,772.79	4,108,515.96		4,874,037.10
3000-3999	Employee Benefits	584,697.27	0.00	0.00	0.00	443,442.88	4,639,559.37		5,667,699.52
4000-4999	Books and Supplies	40,643.23	0.00	0.00	0.00	646.54	58,649.32		99,939.09
5000-5999	Services and Other Operating Expenditures	64,080.87	0.00	0.00	0.00	0.00	20,887,771.07		20,951,851.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,599.43		6,599.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,100,210.38	0.00	0.00	0.00	1,368,013.92	36,999,322.11	0.00	40,467,546.41
7310	Transfers of Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00		444.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00	0.00	444.11
	TOTAL COSTS	2,100,654.49	0.00	0.00	0.00	1,368,013.92	36,999,322.11	0.00	40,467,990.52
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	414.72	0.00	0.00	0.00	0.00	4,527.33		4,942.05
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	287,595.74	2,811,486.98		3,099,082.72
3000-3999	Employee Benefits	80.53	0.00	0.00	0.00	138,905.40	1,669,269.16		1,808,255.09
4000-4999	Books and Supplies	207.88	0.00	0.00	0.00	646.54	0.00		854.42
5000-5999	Services and Other Operating Expenditures	3,621.65	0.00	0.00	0.00	0.00	574,349.25		577,970.90
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,324.78	0.00	0.00	0.00	427,147.68	5,059,632.72	0.00	5,491,105.18
7310	Transfers of Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00		444.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	444.11	0.00	0.00	0.00	0.00	0.00	0.00	444.11
	TOTAL BEFORE OBJECT 8980	4,768.89	0.00	0.00	0.00	427,147.68	5,059,632.72	0.00	5,491,549.29
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,277,737.56
	TOTAL COSTS								2,213,811.73

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	1,009,625.94	0.00	0.00	0.00	559,151.71	7,293,699.63		8,862,477.28
2000-2999	Classified Salaries	400,748.35	0.00	0.00	0.00	77,177.05	1,297,028.98		1,774,954.38
3000-3999	Employee Benefits	584,616.74	0.00	0.00	0.00	304,537.48	2,970,290.21		3,859,444.43
4000-4999	Books and Supplies	40,435.35	0.00	0.00	0.00	0.00	58,649.32		99,084.67
5000-5999	Services and Other Operating Expenditures	60,459.22	0.00	0.00	0.00	0.00	20,313,421.82		20,373,881.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,599.43		6,599.43
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,095,885.60	0.00	0.00	0.00	940,866.24	31,939,689.39	0.00	34,976,441.23
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
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,095,885.60	0.00	0.00	0.00	940,866.24	31,939,689.39	0.00	34,976,441.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,277,737.56
	TOTAL COSTS								38,254,178.79
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,277,737.56

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)								26,046,771.23
	TOTAL COSTS								29,324,508.79

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

SELPA: **San Mateo County (CA)**

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)

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: **San Mateo County (CA)**

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: San Mateo County (CA)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	41,286,233.00		
	b. Less: Expenditures paid from federal sources	2,604,971.00		
	c. Expenditures paid from state and local sources	38,681,262.00	38,254,178.79	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		38,254,178.79	
	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	38,681,262.00	38,254,178.79	427,083.21
	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 2022-23	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	41,286,233.00		
	b. Less: Expenditures paid from federal sources	2,604,971.00		
	c. Expenditures paid from state and local sources	38,681,262.00	33,853,176.99	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		33,853,176.99	
	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	38,681,262.00	33,853,176.99	
	d. Special education unduplicated pupil count	1,193.00	1,003.00	

SELPA: **San Mateo County (CA)**

e. Per capita state and local expenditures (Test2c/Test2d)	32,423.52	33,751.92	(1,328.40)

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 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	30,731,372.00	29,324,508.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		29,324,508.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	30,731,372.00	29,324,508.79	1,406,863.21

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 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	30,731,372.00	29,324,508.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		29,324,508.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	30,731,372.00	29,324,508.79	
	b. Special education unduplicated pupil count	1,193.00	1,193.00	
	c. Per capita local expenditures (Test4a/Test4b)	25,759.74	24,580.48	1,179.27

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.

Patrick Gaffney — 650-576-8947
Contact Name — Telephone Number
Deputy Superintendent - CBO — pgaffney@smfcsd.net

SELPA: **San Mateo County (CA)**

Title

Email Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo County Office of Education (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Elementary (CA06)	Pacifica Elementary (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)	San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Mateo County (CA)

Object Code	Description	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: San Mateo County (CA)

Object Code	Description	Everest Public High (CAA01)	San Carlos Charter Learning Center (CAA02)	Connect Community Charter (CAA03)	KIPP Esperanza High (CAA04)	Oxford Day Academy (CAA05)	KIPP Excelencia Community Preparatory (CAA06)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	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
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: San Mateo County (CA)

Object Code	Description	KIPP Valiant Community Prep (CAA07)	Design Tech High (CAA08)	Summit Preparatory Charter High (CAA09)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	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.

Current LEA:	41-69039-0000000 San Mateo-Foster City Elementary	
Selected SELPA:	CA	(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)
CA	San Mateo County	

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

San Mateo-Foster City Elementary **San Mateo County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3312-0-0000-0000-9740	3312	9740	$392,569.35
Explanation: CCEIS set aside subject to contribution and fund balance based on plan.			
01-3318-0-0000-0000-9740	3318	9740	$15,128.19
Explanation: CCEIS set aside subject to contribution and fund balance based on plan.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3312-0-0000-0000-9791	3312	9791	$356,311.13
01-3318-0-0000-0000-9791	3318	9791	$5,078.37

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**) - 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
63	0000	($2,535,504.79)
Explanation: Balance from audit adjustments to record PY pension & OPEB, GASB 75, GASB 68 adjustments.		
Total of negative resource balances for Fund 63		($2,535,504.79)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	3110	($12,880.52)
Explanation: negative is a credit balance from PY closed accruals			
01	4127	3110	($226.45)
Explanation: negative is a credit balance from PY closed accruals			
01	6266	2495	($21.77)
Explanation: negative is a credit balance from PY closed accruals			
01	7032	8500	($771.25)
Explanation: negative is a credit balance from PY closed accruals			
01	7435	2110	($11.29)
Explanation: negative is a credit balance from PY closed accruals			
12	6105	2100	($750.00)
Explanation: negative is a credit balance from PY closed accruals			

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
01	0000	4100	($10,184.19)
Explanation: negative is a credit balance from PY closed accruals			
01	6266	9790	($6,000.00)
Explanation: balance due to prepay set up that will be covered by new year funding.			
01	6266	4300	($21.77)
Explanation: negative is a credit balance from PY closed accruals			
01	6500	9790	($47,187.62)
Explanation: balance due to prepay set up that will be covered by new year funding.			
01	7032	6200	($771.25)
Explanation: negative is a credit balance from PY closed accruals			
12	6053	6400	($174,512.21)
Explanation: negative is a credit balance from PY closed accruals			
12	9010	2100	($1,018.31)
Explanation: negative is a credit balance from PY closed accruals			
13	0000	8699	($484.43)
Explanation: parent refunds for student closed lunch accounts.			
63	0000	9790	($2,535,504.79)
Explanation: balance due to prepay set up that will be covered by new year funding.			
63	0000	5900	($688.29)
Explanation: negative is a credit balance from PY closed accruals			

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**

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

San Mateo-Foster City Elementary **San Mateo 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**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3312-0-0000-0000-9740	3312	9740	$392,569.35
Explanation: CCEIS set aside required contribution creating a fund balance.			
01-3318-0-0000-0000-9740	3318	9740	$15,128.19
Explanation: CCEIS set aside required contribution creating a fund balance.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3312-0-0000-0000-9791	3312	9791	$392,569.35
01-3318-0-0000-0000-9791	3318	9791	$15,128.19

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
63	0000	($2,294,080.79)
Explanation: Audit adjustments to record PY pension & OPEB, GASB 75, GASB 68 adjustments		
Total of negative resource balances for Fund 63		($2,294,080.79)

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	7435	1000	($146,599.00)

Explanation: TBD placeholder to balance award, balance will clear at year-end

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	4203	5800	($74,494.00)

Explanation: TBD placeholder to balance award, balance will clear at year-end.

01	7435	5800	($284,834.00)

Explanation: TBD placeholder to balance award, balance will clear at year-end.

01	9010	5800	($530,064.00)

Explanation: TBD placeholder to balance award, balance will clear at year-end.

63	0000	9790	($2,294,080.79)

Explanation: TBD placeholder to balance award, balance will clear at year-end.

63	0000	5800	($44,515.00)

Explanation: TBD placeholder to balance award, balance will clear at year-end.

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**

Export Log
Period: Unaudited Actuals
Type of Export: Official

==========
LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Official Check for LEA: 41-69039-0000000 is good

Export of USER General Ledger started at 8/29/2025, 11:05:55 AM

OFFICIAL Header for LEA: 41-69039-0000000 San Mateo-Foster City Elementary
VERSION SACS V13

- Fiscal year: 2024-25
- Type of data: Unaudited Actuals
- Number of records exported in group 1: 2173

- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 2: 1445

Export USER General Ledger completed at 8/29/2025, 11:05:55 AM

Export of Supplementals (USER ELEMENTs) started at 8/29/2025, 11:05:55 AM

- Fiscal year: 2024-25
- Type of data: Unaudited Actuals
- Number of records exported in group 3: 7879

- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 4: 3018

Export of supplementals (USER ELEMENTs) completed at 8/29/2025, 11:05:55 AM

Export of TRC Explanations started at 8/29/2025, 11:05:55 AM

- Fiscal year: 2024-25
- Type of data: Unaudited Actuals
- Number of records exported in group 5: 126

- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 6: 56

Export of TRC Explanations completed at 8/29/2025, 11:05:55 AM

Export of TRC Log started at 8/29/2025, 11:05:55 AM

- Fiscal year: 2024-25
- Type of data: Unaudited Actuals
- Number of records exported in group 7: 99

- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 8: 54

Export of TRC Log completed at 8/29/2025, 11:05:55 AM

OFFICIAL END for LEA: 41-69039-0000000 San Mateo-Foster City Elementary

Exported to file: 41690390000000_A_2024-25_F8ANK67G93_OFFICIAL.DAT

End of Official Export Process