FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2024 - 2025
Unaudited Actuals
Financial Report

Board Meeting Date: September 04, 2025

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	252,411,820.72	1,143,827.00	253,555,647.72	263,804,330.00	1,097,357.00	264,901,687.00	4.5%
2) Federal Revenue		8100-8299	0.00	10,484,417.60	10,484,417.60	0.00	9,887,822.00	9,887,822.00	-5.7%
3) Other State Revenue		8300-8599	8,285,834.28	54,423,990.93	62,709,825.21	8,985,369.00	52,041,845.00	61,027,214.00	-2.7%
4) Other Local Revenue		8600-8799	6,436,315.16	6,032,667.25	12,468,982.41	3,737,397.00	5,559,319.00	9,296,716.00	-25.4%
5) TOTAL, REVENUES			267,133,970.16	72,084,902.78	339,218,872.94	276,527,096.00	68,586,343.00	345,113,439.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	104,269,691.45	39,338,779.17	143,608,470.62	106,527,152.00	40,849,468.00	147,376,620.00	2.6%
2) Classified Salaries		2000-2999	36,798,231.62	28,448,304.75	65,246,536.37	38,169,623.00	34,226,699.00	72,396,322.00	11.0%
3) Employee Benefits		3000-3999	47,304,063.44	34,913,193.44	82,217,256.88	49,371,921.00	40,637,991.00	90,009,912.00	9.5%
4) Books and Supplies		4000-4999	8,516,246.47	5,243,551.53	13,759,798.00	8,066,686.00	5,593,018.00	13,659,704.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	19,671,237.45	20,482,300.16	40,153,537.61	21,754,223.00	20,719,002.00	42,473,225.00	5.8%
6) Capital Outlay		6000-6999	606,985.45	3,672,511.97	4,279,497.42	912,264.00	4,456,336.00	5,368,600.00	25.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,370,183.00	158,567.78	1,528,750.78	1,405,108.00	91,745.00	1,496,853.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,082,276.42)	4,557,171.52	(525,104.90)	(5,445,514.00)	4,883,113.00	(562,401.00)	7.1%
9) TOTAL, EXPENDITURES			213,454,362.46	136,814,380.32	350,268,742.78	220,761,463.00	151,457,372.00	372,218,835.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,679,607.70	(64,729,477.54)	(11,049,869.84)	55,765,633.00	(82,871,029.00)	(27,105,396.00)	145.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	125,149.37	0.00	125,149.37	142,733.00	0.00	142,733.00	14.1%
b) Transfers Out		7600-7629	1,950,000.00	400,000.00	2,350,000.00	1,010,754.00	400,000.00	1,410,754.00	-40.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(60,961,797.64)	60,961,797.64	0.00	(69,084,365.00)	69,084,365.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,786,648.27)	60,561,797.64	(2,224,850.63)	(69,952,386.00)	68,684,365.00	(1,268,021.00)	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,107,040.57)	(4,167,679.90)	(13,274,720.47)	(14,186,753.00)	(14,186,664.00)	(28,373,417.00)	113.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,354,619.07	48,883,507.44	96,238,126.51	38,247,578.50	44,715,827.54	82,963,406.04	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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c) As of July 1 - Audited (F1a + F1b)			47,354,619.07	48,883,507.44	96,238,126.51	38,247,578.50	44,715,827.54	82,963,406.04	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,354,619.07	48,883,507.44	96,238,126.51	38,247,578.50	44,715,827.54	82,963,406.04	-13.8%
2) Ending Balance, June 30 (E + F1e)			38,247,578.50	44,715,827.54	82,963,406.04	24,060,825.50	30,529,163.54	54,589,989.04	-34.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,675,097.28	313,250.56	2,988,347.84	1,647,142.63	514,866.56	2,162,009.19	-27.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	44,402,576.98	44,402,576.98	0.00	30,109,671.98	30,109,671.98	-32.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	114.55	0.00	114.55	New
Other Commitments		9760	20,438,121.00	0.00	20,438,121.00	11,129,680.65	0.00	11,129,680.65	-45.5%
Cash with Fiscal Agent - Trust Acct PERS/STRS	0000	9760	*6,074,045.00*		*6,074,045.00*			*0.00*	
Resource 0037: Instructional Material	0000	9760	*2,746,453.00*		*2,746,453.00*			*0.00*	
Resource 0039: Technology & Info Systems	0000	9760	*1,716,531.00*		*1,716,531.00*			*0.00*	
Resource 0138: SEL-Social Emotional Learning	0000	9760	*26,677.00*		*26,677.00*			*0.00*	
Resource 0385: Athletics/PE	0000	9760	*265,569.00*		*265,569.00*			*0.00*	
Resource 0485: Medi-Cal Billing	0000	9760	*691,840.00*		*691,840.00*			*0.00*	
Resource 0711: Supplemental20.	0000	9760	*6,460,520.00*		*6,460,520.00*			*0.00*	
Resource 0712: CTE	0000	9760	*671,269.00*		*671,269.00*			*0.00*	
Resource 0730: Student Transportation	0000	9760	*297,760.00*		*297,760.00*			*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760	*1,487,457.00*		*1,487,457.00*			*0.00*	
Cash with Fiscal Agent - Trust Acct PERS/STRS-Reduced 14.55% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*5,190,134.65*		*5,190,134.65*	
Resource 0037: Instructional Material-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0039: Technology & Info Systems-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0138: SEL-Social Emotional Learning-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	

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Resource 0385: Athletics/PE-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0485: Medi-Cal Billing-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0711: Supplemental	0000	9760			*0.00*	*4,452,089.00*		*4,452,089.00*	
Resource 0712: CTE-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0730: Student Transportation-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760			*0.00*	*1,487,457.00*		*1,487,457.00*	
d) Assigned									
Other Assignments		9780	4,480,797.22	0.00	4,480,797.22	0.00	0.00	0.00	-100.0%
Reserve for District Uncertainties	0000	9780	*4,480,797.22*		*4,480,797.22*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,578,563.00	0.00	10,578,563.00	11,208,887.67	0.00	11,208,887.67	6.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(95,375.00)	(95,375.00)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	50,212,324.61	38,932,230.99	89,144,555.60				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	75,241.25	1,464,070.01	1,539,311.26				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	6,074,045.21	0.00	6,074,045.21				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,741,185.67	9,200,806.46	12,941,992.13				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,058,748.91	0.00	1,058,748.91				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	2,675,097.28	313,250.56	2,988,347.84				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			63,911,642.93	49,910,358.02	113,822,000.95				

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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	24,393,842.93	3,794,709.12	28,188,552.05				
2) Due to Grantor Governments		9590	0.00	6,940.00	6,940.00				
3) Due to Other Funds		9610	1,270,221.50	51,169.75	1,321,391.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,341,711.61	1,341,711.61				
6) TOTAL, LIABILITIES			25,664,064.43	5,194,530.48	30,858,594.91				
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)			38,247,578.50	44,715,827.54	82,963,406.04				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	105,385,477.00	0.00	105,385,477.00	133,126,908.00	0.00	133,126,908.00	26.3%
Education Protection Account State Aid - Current Year		8012	56,753,432.00	0.00	56,753,432.00	43,456,349.00	0.00	43,456,349.00	-23.4%
State Aid - Prior Years		8019	(8,695.00)	0.00	(8,695.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	473,662.36	0.00	473,662.36	466,309.00	0.00	466,309.00	-1.6%
Timber Yield Tax		8022	10.31	0.00	10.31	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	72,027,467.43	0.00	72,027,467.43	71,271,316.00	0.00	71,271,316.00	-1.0%
Unsecured Roll Taxes		8042	2,660,109.24	0.00	2,660,109.24	2,357,710.00	0.00	2,357,710.00	-11.4%
Prior Years' Taxes		8043	521,279.21	0.00	521,279.21	505,973.00	0.00	505,973.00	-2.9%
Supplemental Taxes		8044	988,428.69	0.00	988,428.69	1,347,049.00	0.00	1,347,049.00	36.3%
Education Revenue Augmentation Fund (ERAF)		8045	12,624,248.57	0.00	12,624,248.57	10,240,023.00	0.00	10,240,023.00	-18.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,007,146.04	0.00	3,007,146.04	2,973,747.00	0.00	2,973,747.00	-1.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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	18,405.87	0.00	18,405.87	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			254,450,971.72	0.00	254,450,971.72	265,745,384.00	0.00	265,745,384.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(750,566.00)		(750,566.00)	(750,566.00)		(750,566.00)	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	(1,288,585.00)	0.00	(1,288,585.00)	(1,190,488.00)	0.00	(1,190,488.00)	-7.6%
Property Taxes Transfers		8097	0.00	1,143,827.00	1,143,827.00	0.00	1,097,357.00	1,097,357.00	-4.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			252,411,820.72	1,143,827.00	253,555,647.72	263,804,330.00	1,097,357.00	264,901,687.00	4.5%
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	4,325,454.00	4,325,454.00	0.00	4,325,454.00	4,325,454.00	0.0%
Special Education Discretionary Grants		8182	0.00	458,816.00	458,816.00	0.00	452,161.00	452,161.00	-1.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,211,233.00	3,211,233.00		3,233,660.00	3,233,660.00	0.7%
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		420,329.23	420,329.23		489,821.00	489,821.00	16.5%
Title III, Immigrant Student Program	4201	8290		39,951.69	39,951.69		140,756.00	140,756.00	252.3%
Title III, English Learner Program	4203	8290		273,203.08	273,203.08		364,179.00	364,179.00	33.3%
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		623,135.21	623,135.21		732,406.00	732,406.00	17.5%

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Career and Technical Education	3500-3599	8290		149,385.00	149,385.00		149,385.00	149,385.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	982,910.39	982,910.39	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	10,484,417.60	10,484,417.60	0.00	9,887,822.00	9,887,822.00	-5.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		18,422,168.52	18,422,168.52		18,767,275.00	18,767,275.00	1.9%
Prior Years	6500	8319		19,628.05	19,628.05		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	990,702.00	0.00	990,702.00	1,045,824.00	0.00	1,045,824.00	5.6%
Lottery - Unrestricted and Instructional Materials		8560	4,246,632.78	2,050,185.99	6,296,818.77	4,180,035.00	1,575,713.00	5,755,748.00	-8.6%
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		6,641,811.00	6,641,811.00		7,609,845.00	7,609,845.00	14.6%
After School Education and Safety (ASES)	6010	8590		820,928.20	820,928.20		820,928.00	820,928.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		184,017.81	184,017.81		115,547.00	115,547.00	-37.2%
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		1,732,035.60	1,732,035.60		1,043,504.00	1,043,504.00	-39.8%
Arts and Music in Schools (Prop 28)	6770	8590		2,866,399.00	2,866,399.00		2,810,418.00	2,810,418.00	-2.0%
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	3,048,499.50	21,686,816.76	24,735,316.26	3,759,510.00	19,298,615.00	23,058,125.00	-6.8%
TOTAL, OTHER STATE REVENUE			8,285,834.28	54,423,990.93	62,709,825.21	8,985,369.00	52,041,845.00	61,027,214.00	-2.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									

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
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,934.68	0.00	12,934.68	8,400.00	0.00	8,400.00	-35.1%
Interest		8660	3,392,001.05	0.00	3,392,001.05	2,000,000.00	0.00	2,000,000.00	-41.0%
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%
Transportation Fees From Individuals		8675	283,562.53	0.00	283,562.53	241,260.00	0.00	241,260.00	-14.9%
Interagency Services		8677	0.00	22,077.84	22,077.84	0.00	17,885.00	17,885.00	-19.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,224.49	0.00	19,224.49	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,728,592.41	6,010,589.41	8,739,181.82	1,487,737.00	5,541,434.00	7,029,171.00	-19.6%
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									

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
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			6,436,315.16	6,032,667.25	12,468,982.41	3,737,397.00	5,559,319.00	9,296,716.00	-25.4%
TOTAL, REVENUES			267,133,970.16	72,084,902.78	339,218,872.94	276,527,096.00	68,586,343.00	345,113,439.00	1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	84,787,764.07	30,191,906.84	114,979,670.91	86,708,384.00	31,768,909.00	118,477,293.00	3.0%
Certificated Pupil Support Salaries		1200	5,133,223.81	4,357,412.26	9,490,636.07	5,272,633.00	4,294,077.00	9,566,710.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	13,433,582.06	1,707,079.75	15,140,661.81	13,309,293.00	1,707,646.00	15,016,939.00	-0.8%
Other Certificated Salaries		1900	915,121.51	3,082,380.32	3,997,501.83	1,236,842.00	3,078,836.00	4,315,678.00	8.0%
TOTAL, CERTIFICATED SALARIES			104,269,691.45	39,338,779.17	143,608,470.62	106,527,152.00	40,849,468.00	147,376,620.00	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,149,008.78	15,636,839.21	18,785,847.99	3,616,281.00	19,645,966.00	23,262,247.00	23.8%
Classified Support Salaries		2200	15,142,930.41	10,080,899.72	25,223,830.13	15,513,930.00	10,900,154.00	26,414,084.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	2,312,675.12	712,989.75	3,025,664.87	2,555,846.00	836,063.00	3,391,909.00	12.1%
Clerical, Technical and Office Salaries		2400	12,380,803.69	1,642,481.17	14,023,284.86	13,047,335.00	2,619,039.00	15,666,374.00	11.7%
Other Classified Salaries		2900	3,812,813.62	375,094.90	4,187,908.52	3,436,231.00	225,477.00	3,661,708.00	-12.6%
TOTAL, CLASSIFIED SALARIES			36,798,231.62	28,448,304.75	65,246,536.37	38,169,623.00	34,226,699.00	72,396,322.00	11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,632,045.31	19,452,399.94	39,084,445.25	20,258,787.00	20,677,371.00	40,936,158.00	4.7%
PERS		3201-3202	8,987,981.69	6,968,783.61	15,956,765.30	10,077,995.00	8,654,890.00	18,732,885.00	17.4%
OASDI/Medicare/Alternative		3301-3302	4,277,804.62	2,680,743.44	6,958,548.06	4,513,967.00	3,165,224.00	7,679,191.00	10.4%
Health and Welfare Benefits		3401-3402	11,777,513.66	4,561,888.00	16,339,401.66	11,769,099.00	6,785,082.00	18,554,181.00	13.6%
Unemployment Insurance		3501-3502	68,438.81	32,741.77	101,180.58	74,304.00	37,809.00	112,113.00	10.8%
Workers' Compensation		3601-3602	2,014,290.97	961,397.92	2,975,688.89	2,124,977.00	1,090,783.00	3,215,760.00	8.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	545,988.38	255,238.76	801,227.14	552,792.00	226,832.00	779,624.00	-2.7%
TOTAL, EMPLOYEE BENEFITS			47,304,063.44	34,913,193.44	82,217,256.88	49,371,921.00	40,637,991.00	90,009,912.00	9.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	417,265.59	33,882.47	451,148.06	155,750.00	869,027.00	1,024,777.00	127.1%
Books and Other Reference Materials		4200	390,812.20	466,586.85	857,399.05	343,745.00	282,578.00	626,323.00	-27.0%
Materials and Supplies		4300	5,985,394.23	3,470,458.19	9,455,852.42	6,284,277.00	3,486,861.00	9,771,138.00	3.3%
Noncapitalized Equipment		4400	1,722,774.45	1,272,624.02	2,995,398.47	1,282,914.00	954,552.00	2,237,466.00	-25.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,516,246.47	5,243,551.53	13,759,798.00	8,066,686.00	5,593,018.00	13,659,704.00	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,011,668.32	4,011,668.32	0.00	4,051,337.00	4,051,337.00	1.0%
Travel and Conferences		5200	663,551.95	734,256.57	1,397,808.52	774,181.00	1,079,275.00	1,853,456.00	32.6%
Dues and Memberships		5300	170,556.38	45,494.24	216,050.62	170,177.00	44,710.00	214,887.00	-0.5%
Insurance		5400 - 5450	2,568,902.61	0.00	2,568,902.61	3,008,736.00	0.00	3,008,736.00	17.1%
Operations and Housekeeping Services		5500	6,834,647.99	16,304.35	6,850,952.34	7,228,724.00	0.00	7,228,724.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,258,618.45	2,150,498.34	3,409,116.79	1,433,764.00	2,536,019.00	3,969,783.00	16.4%
Transfers of Direct Costs		5710	(743,515.16)	743,515.16	0.00	(785,746.00)	785,746.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(719,493.09)	74,574.00	(644,919.09)	(733,408.00)	55,000.00	(678,408.00)	5.2%
Professional/Consulting Services and Operating Expenditures		5800	9,199,804.90	12,703,949.66	21,903,754.56	10,114,593.00	12,145,155.00	22,259,748.00	1.6%
Communications		5900	438,163.42	2,039.52	440,202.94	543,202.00	21,760.00	564,962.00	28.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,671,237.45	20,482,300.16	40,153,537.61	21,754,223.00	20,719,002.00	42,473,225.00	5.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	175,411.92	265,739.10	441,151.02	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,898,974.71	1,898,974.71	0.00	3,977,515.00	3,977,515.00	109.5%
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	431,573.53	1,507,798.16	1,939,371.69	912,264.00	478,821.00	1,391,085.00	-28.3%
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%

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
TOTAL, CAPITAL OUTLAY			606,985.45	3,672,511.97	4,279,497.42	912,264.00	4,456,336.00	5,368,600.00	25.4%
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	16,986.00	16,986.00	0.00	0.00	0.00	-100.0%
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	1,370,183.00	49,836.78	1,420,019.78	1,405,108.00	0.00	1,405,108.00	-1.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	91,745.00	91,745.00	0.00	91,745.00	91,745.00	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)			1,370,183.00	158,567.78	1,528,750.78	1,405,108.00	91,745.00	1,496,853.00	-2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,557,171.52)	4,557,171.52	0.00	(4,883,113.00)	4,883,113.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(525,104.90)	0.00	(525,104.90)	(562,401.00)	0.00	(562,401.00)	7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,082,276.42)	4,557,171.52	(525,104.90)	(5,445,514.00)	4,883,113.00	(562,401.00)	7.1%

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TOTAL, EXPENDITURES			213,454,362.46	136,814,380.32	350,268,742.78	220,761,463.00	151,457,372.00	372,218,835.00	6.3%
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	125,149.37	0.00	125,149.37	142,733.00	0.00	142,733.00	14.1%
(a) TOTAL, INTERFUND TRANSFERS IN			125,149.37	0.00	125,149.37	142,733.00	0.00	142,733.00	14.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,950,000.00	400,000.00	2,350,000.00	1,010,754.00	400,000.00	1,410,754.00	-40.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,950,000.00	400,000.00	2,350,000.00	1,010,754.00	400,000.00	1,410,754.00	-40.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%

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CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(61,004,623.49)	61,004,623.49	0.00	(69,084,365.00)	69,084,365.00	0.00	0.0%
Contributions from Restricted Revenues		8990	42,825.85	(42,825.85)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(60,961,797.64)	60,961,797.64	0.00	(69,084,365.00)	69,084,365.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(62,786,648.27)	60,561,797.64	(2,224,850.63)	(69,952,386.00)	68,684,365.00	(1,268,021.00)	-43.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	252,411,820.72	1,143,827.00	253,555,647.72	263,804,330.00	1,097,357.00	264,901,687.00	4.5%
2) Federal Revenue		8100-8299	0.00	10,484,417.60	10,484,417.60	0.00	9,887,822.00	9,887,822.00	-5.7%
3) Other State Revenue		8300-8599	8,285,834.28	54,423,990.93	62,709,825.21	8,985,369.00	52,041,845.00	61,027,214.00	-2.7%
4) Other Local Revenue		8600-8799	6,436,315.16	6,032,667.25	12,468,982.41	3,737,397.00	5,559,319.00	9,296,716.00	-25.4%
5) TOTAL, REVENUES			267,133,970.16	72,084,902.78	339,218,872.94	276,527,096.00	68,586,343.00	345,113,439.00	1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		120,527,535.89	81,238,736.40	201,766,272.29	124,545,582.00	90,537,204.00	215,082,786.00	6.6%
2) Instruction - Related Services	2000-2999		29,867,164.25	12,512,132.92	42,379,297.17	30,179,385.00	12,785,835.00	42,965,220.00	1.4%
3) Pupil Services	3000-3999		20,742,291.70	18,930,819.80	39,673,111.50	22,590,077.00	19,825,820.00	42,415,897.00	6.9%
4) Ancillary Services	4000-4999		1,733,789.31	7,220,104.19	8,953,893.50	2,083,279.00	9,012,304.00	11,095,583.00	23.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		1,044,435.83	19,301.86	1,063,737.69	1,185,292.00	0.00	1,185,292.00	11.4%
7) General Administration	7000-7999		13,317,733.16	5,338,687.11	18,656,420.27	12,544,266.00	6,285,634.00	18,829,900.00	0.9%
8) Plant Services	8000-8999		24,851,229.32	11,396,030.26	36,247,259.58	26,228,474.00	12,918,830.00	39,147,304.00	8.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,370,183.00	158,567.78	1,528,750.78	1,405,108.00	91,745.00	1,496,853.00	-2.1%
10) TOTAL, EXPENDITURES			213,454,362.46	136,814,380.32	350,268,742.78	220,761,463.00	151,457,372.00	372,218,835.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,679,607.70	(64,729,477.54)	(11,049,869.84)	55,765,633.00	(82,871,029.00)	(27,105,396.00)	145.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	125,149.37	0.00	125,149.37	142,733.00	0.00	142,733.00	14.1%
b) Transfers Out		7600-7629	1,950,000.00	400,000.00	2,350,000.00	1,010,754.00	400,000.00	1,410,754.00	-40.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(60,961,797.64)	60,961,797.64	0.00	(69,084,365.00)	69,084,365.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,786,648.27)	60,561,797.64	(2,224,850.63)	(69,952,386.00)	68,684,365.00	(1,268,021.00)	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,107,040.57)	(4,167,679.90)	(13,274,720.47)	(14,186,753.00)	(14,186,664.00)	(28,373,417.00)	113.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,354,619.07	48,883,507.44	96,238,126.51	38,247,578.50	44,715,827.54	82,963,406.04	-13.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,354,619.07	48,883,507.44	96,238,126.51	38,247,578.50	44,715,827.54	82,963,406.04	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,354,619.07	48,883,507.44	96,238,126.51	38,247,578.50	44,715,827.54	82,963,406.04	-13.8%
2) Ending Balance, June 30 (E + F1e)			38,247,578.50	44,715,827.54	82,963,406.04	24,060,825.50	30,529,163.54	54,589,989.04	-34.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,675,097.28	313,250.56	2,988,347.84	1,647,142.63	514,866.56	2,162,009.19	-27.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	44,402,576.98	44,402,576.98	0.00	30,109,671.98	30,109,671.98	-32.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	114.55	0.00	114.55	New
Other Commitments (by Resource/Object)		9760	20,438,121.00	0.00	20,438,121.00	11,129,680.65	0.00	11,129,680.65	-45.5%
Cash with Fiscal Agent - Trust Acct PERS/STRS	0000	9760	*6,074,045.00*		*6,074,045.00*			*0.00*	
Resource 0037: Instructional Material	0000	9760	*2,746,453.00*		*2,746,453.00*			*0.00*	
Resource 0039: Technology & Info Systems	0000	9760	*1,716,531.00*		*1,716,531.00*			*0.00*	
Resource 0138: SEL-Social Emotional Learning	0000	9760	*26,677.00*		*26,677.00*			*0.00*	
Resource 0385: Athletics/PE	0000	9760	*265,569.00*		*265,569.00*			*0.00*	
Resource 0485: Medi-Cal Billing	0000	9760	*691,840.00*		*691,840.00*			*0.00*	
Resource 0711: Supplemental20.	0000	9760	*6,460,520.00*		*6,460,520.00*			*0.00*	
Resource 0712: CTE	0000	9760	*671,269.00*		*671,269.00*			*0.00*	
Resource 0730: Student Transportation	0000	9760	*297,760.00*		*297,760.00*			*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760	*1,487,457.00*		*1,487,457.00*			*0.00*	
Cash with Fiscal Agent - Trust Acct PERS/STRS-Reduced 14.55% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*5,190,134.65*		*5,190,134.65*	
Resource 0037: Instructional Material-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0039: Technology & Info Systems-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	

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
Resource 0138: SEL-Social Emotional Learning-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0385: Athletics/PE-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0485: Medi-Cal Billing-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0711: Supplemental	0000	9760			*0.00*	*4,452,089.00*		*4,452,089.00*	
Resource 0712: CTE-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Resource 0730: Student Transportation-Reduced 100% to meet Economic Uncertainties Reserve	0000	9760			*0.00*	*0.00*		*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760			*0.00*	*1,487,457.00*		*1,487,457.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,480,797.22	0.00	4,480,797.22	0.00	0.00	0.00	-100.0%
Reserve for District Uncertainties	0000	9780	*4,480,797.22*		*4,480,797.22*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,578,563.00	0.00	10,578,563.00	11,208,887.67	0.00	11,208,887.67	6.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(95,375.00)	(95,375.00)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	5,607,787.67	359,886.67
6266	Educator Effectiveness, FY 2021-22	872,168.05	63,717.05
6300	Lottery: Instructional Materials	10,046,678.12	9,286,775.12
6318	Antibias Education Grant	55,869.39	5,376.39
6332	CA Community Schools Partnership Act - Implementation Grant	192,747.22	192,747.22
6500	Special Education	1,227,141.00	1,227,141.00
6547	Special Education Early Intervention Preschool Grant	118,864.62	118,864.62
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,335,896.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,505,231.06	4,505,231.06
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	225,606.19	225,606.19
7339	Dual Enrollment Opportunities	55,460.71	29,233.71
7388	SB 117 COVID-19 LEA Response Funds	313,552.00	313,552.00
7399	LCFF Equity Multiplier	1,343,040.62	688,868.62
7412	A-G Access/Success Grant	267,757.00	3.00
7413	A-G Learning Loss Mitigation Grant	15,832.00	1,950.00
7435	Learning Recovery Emergency Block Grant	5,770,716.33	1,399,902.33
7810	Other Restricted State	751,209.06	751,209.06
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,572,087.90	4,230,141.90
9010	Other Restricted Local	6,124,932.04	6,709,466.04
Total, Restricted Balance		44,402,576.98	30,109,671.98

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	2,958,985.18	0.00	-100.0%
5) TOTAL, REVENUES			2,958,985.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,803,922.86	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,803,922.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			155,062.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,062.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,705,851.19	1,860,913.51	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,705,851.19	1,860,913.51	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,705,851.19	1,860,913.51	9.1%
2) Ending Balance, June 30 (E + F1e)			1,860,913.51	1,860,913.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,860,913.51	1,860,913.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,860,913.51		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,860,913.51		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,860,913.51		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,958,985.18	0.00	-100.0%
TOTAL, REVENUES			2,958,985.18	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,803,922.86	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,803,922.86	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,803,922.86	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,958,985.18	0.00	-100.0%
5) TOTAL, REVENUES			2,958,985.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,803,922.86	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,803,922.86	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			155,062.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,062.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,705,851.19	1,860,913.51	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,705,851.19	1,860,913.51	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,705,851.19	1,860,913.51	9.1%
2) Ending Balance, June 30 (E + F1e)			1,860,913.51	1,860,913.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,860,913.51	1,860,913.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,860,913.51	1,860,913.51
Total, Restricted Balance		1,860,913.51	1,860,913.51

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,636,071.00	1,571,571.00	-3.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	190,537.11	134,972.00	-29.2%
4) Other Local Revenue		8600-8799	36,876.93	16,500.00	-55.3%
5) TOTAL, REVENUES			1,863,485.04	1,723,043.00	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	814,063.95	686,993.00	-15.6%
2) Classified Salaries		2000-2999	176,260.58	176,800.00	0.3%
3) Employee Benefits		3000-3999	391,452.40	349,404.00	-10.7%
4) Books and Supplies		4000-4999	73,832.67	16,216.00	-78.0%
5) Services and Other Operating Expenditures		5000-5999	779,082.75	763,211.00	-2.0%
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	10,884.83	5,173.00	-52.5%
9) TOTAL, EXPENDITURES			2,245,577.18	1,997,797.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(382,092.14)	(274,754.00)	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	260,754.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	260,754.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,092.14)	(14,000.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,239.74	323,147.60	-54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,239.74	323,147.60	-54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,239.74	323,147.60	-54.2%
2) Ending Balance, June 30 (E + F1e)			323,147.60	309,147.60	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,168.15	101,639.66	-41.3%
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	139,979.45	238,468.45	70.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(30,960.51)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	780,636.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
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	25,576.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	303,417.50		
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			1,119,631.10		
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	120,479.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	577,269.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	98,734.74		
6) TOTAL, LIABILITIES			796,483.50		
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)			323,147.60		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	636,602.00	765,595.00	20.3%
Education Protection Account State Aid - Current Year		8012	393,454.00	269,466.00	-31.5%
State Aid - Prior Years		8019	(33.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	606,048.00	536,510.00	-11.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,636,071.00	1,571,571.00	-3.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,088.00	2,923.00	-5.3%
Lottery - Unrestricted and Instructional Materials		8560	43,084.00	37,922.00	-12.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	20,017.00	20,015.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	124,348.11	74,112.00	-40.4%
TOTAL, OTHER STATE REVENUE			190,537.11	134,972.00	-29.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,228.00	15,000.00	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,648.93	1,500.00	-67.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,876.93	16,500.00	-55.3%
TOTAL, REVENUES			1,863,485.04	1,723,043.00	-7.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	667,653.00	542,992.00	-18.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	146,410.95	144,001.00	-1.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			814,063.95	686,993.00	-15.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	67,509.11	70,518.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,930.75	106,282.00	0.3%
Other Classified Salaries		2900	2,820.72	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			176,260.58	176,800.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	232,881.38	193,253.00	-17.0%
PERS		3201-3202	46,004.80	47,402.00	3.0%
OASDI/Medicare/Alternative		3301-3302	24,463.07	23,495.00	-4.0%
Health and Welfare Benefits		3401-3402	68,780.06	67,389.00	-2.0%
Unemployment Insurance		3501-3502	479.99	435.00	-9.4%
Workers' Compensation		3601-3602	14,113.60	12,700.00	-10.0%
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	4,729.50	4,730.00	0.0%
TOTAL, EMPLOYEE BENEFITS			391,452.40	349,404.00	-10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,689.23	1,000.00	-62.8%
Materials and Supplies		4300	69,703.52	15,216.00	-78.2%
Noncapitalized Equipment		4400	1,439.92	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,832.67	16,216.00	-78.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,347.45	0.00	-100.0%
Dues and Memberships		5300	675.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,611.83	76,252.00	25.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,269.76	2,300.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	571,461.00	592,283.00	3.6%
Professional/Consulting Services and Operating Expenditures		5800	136,332.20	92,126.00	-32.4%
Communications		5900	385.51	250.00	-35.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			779,082.75	763,211.00	-2.0%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	10,884.83	5,173.00	-52.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,884.83	5,173.00	-52.5%
TOTAL, EXPENDITURES			2,245,577.18	1,997,797.00	-11.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	260,754.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	260,754.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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	260,754.00	New

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,636,071.00	1,571,571.00	-3.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	190,537.11	134,972.00	-29.2%
4) Other Local Revenue		8600-8799	36,876.93	16,500.00	-55.3%
5) TOTAL, REVENUES			1,863,485.04	1,723,043.00	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,109,590.74	844,746.00	-23.9%
2) Instruction - Related Services	2000-2999		393,563.54	373,981.00	-5.0%
3) Pupil Services	3000-3999		40,877.81	45,235.00	10.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		582,345.83	597,456.00	2.6%
8) Plant Services	8000-8999		119,199.26	136,379.00	14.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,245,577.18	1,997,797.00	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(382,092.14)	(274,754.00)	-28.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	260,754.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	260,754.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,092.14)	(14,000.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,239.74	323,147.60	-54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,239.74	323,147.60	-54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,239.74	323,147.60	-54.2%
2) Ending Balance, June 30 (E + F1e)			323,147.60	309,147.60	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,168.15	101,639.66	-41.3%
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	139,979.45	238,468.45	70.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(30,960.51)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	8,943.49	0.00
6300	Lottery: Instructional Materials	61,818.34	70,208.34
6546	Mental Health-Related Services	13,084.38	13,110.38
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	16,344.00	6,577.00
7435	Learning Recovery Emergency Block Grant	71,105.05	9,871.05
7810	Other Restricted State	783.00	783.00
9010	Other Restricted Local	1,089.89	1,089.89
Total, Restricted Balance		173,168.15	101,639.66

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	356,695.00	356,695.00	0.0%
3) Other State Revenue		8300-8599	1,414,913.00	1,191,526.00	-15.8%
4) Other Local Revenue		8600-8799	279,864.37	232,260.00	-17.0%
5) TOTAL, REVENUES			2,051,472.37	1,780,481.00	-13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	750,598.10	702,040.00	-6.5%
2) Classified Salaries		2000-2999	416,040.18	446,345.00	7.3%
3) Employee Benefits		3000-3999	403,697.33	467,640.00	15.8%
4) Books and Supplies		4000-4999	86,248.50	34,529.00	-60.0%
5) Services and Other Operating Expenditures		5000-5999	72,471.73	41,423.00	-42.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,308.57	40,644.00	-10.3%
9) TOTAL, EXPENDITURES			1,774,364.41	1,732,621.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			277,107.96	47,860.00	-82.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,107.96	47,860.00	-82.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,194,881.97	1,471,989.93	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,194,881.97	1,471,989.93	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,194,881.97	1,471,989.93	23.2%
2) Ending Balance, June 30 (E + F1e)			1,471,989.93	1,519,849.93	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	405,687.24	445,369.24	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,066,302.69	1,074,480.69	0.8%
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	1,248,907.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,817.12		
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	293,043.37		
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			1,544,768.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,034.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,308.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	8,434.88		
6) TOTAL, LIABILITIES			72,778.34		
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)			1,471,989.93		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	356,695.00	356,695.00	0.0%
TOTAL, FEDERAL REVENUE			356,695.00	356,695.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	906,287.00	889,182.00	-1.9%
All Other State Revenue	All Other	8590	508,626.00	302,344.00	-40.6%
TOTAL, OTHER STATE REVENUE			1,414,913.00	1,191,526.00	-15.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48,544.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	64,649.44	55,500.00	-14.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	166,670.93	176,760.00	6.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			279,864.37	232,260.00	-17.0%
TOTAL, REVENUES			2,051,472.37	1,780,481.00	-13.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	476,946.14	436,322.00	-8.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	273,651.96	265,718.00	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			750,598.10	702,040.00	-6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,088.20	27,089.00	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	316,165.87	325,926.00	3.1%
Other Classified Salaries		2900	72,786.11	93,330.00	28.2%
TOTAL, CLASSIFIED SALARIES			416,040.18	446,345.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	195,159.70	197,484.00	1.2%
PERS		3201-3202	90,536.43	119,671.00	32.2%
OASDI/Medicare/Alternative		3301-3302	37,614.88	44,342.00	17.9%
Health and Welfare Benefits		3401-3402	57,827.94	87,643.00	51.6%
Unemployment Insurance		3501-3502	574.60	582.00	1.3%
Workers' Compensation		3601-3602	16,903.85	16,893.00	-0.1%
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	5,079.93	1,025.00	-79.8%
TOTAL, EMPLOYEE BENEFITS			403,697.33	467,640.00	15.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	646.77	0.00	-100.0%
Books and Other Reference Materials		4200	3,605.22	0.00	-100.0%
Materials and Supplies		4300	20,792.12	34,529.00	66.1%
Noncapitalized Equipment		4400	61,204.39	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			86,248.50	34,529.00	-60.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,014.18	7,417.00	-38.3%
Dues and Memberships		5300	0.00	250.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,342.85	6,130.00	-46.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	250.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	48,864.70	27,626.00	-43.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,471.73	41,423.00	-42.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,308.57	40,644.00	-10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,308.57	40,644.00	-10.3%
TOTAL, EXPENDITURES			1,774,364.41	1,732,621.00	-2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	356,695.00	356,695.00	0.0%
3) Other State Revenue		8300-8599	1,414,913.00	1,191,526.00	-15.8%
4) Other Local Revenue		8600-8799	279,864.37	232,260.00	-17.0%
5) TOTAL, REVENUES			2,051,472.37	1,780,481.00	-13.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		835,754.78	804,401.00	-3.8%
2) Instruction - Related Services	2000-2999		893,301.06	887,576.00	-0.6%
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		45,308.57	40,644.00	-10.3%
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			1,774,364.41	1,732,621.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			277,107.96	47,860.00	-82.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,107.96	47,860.00	-82.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,194,881.97	1,471,989.93	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,194,881.97	1,471,989.93	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,194,881.97	1,471,989.93	23.2%
2) Ending Balance, June 30 (E + F1e)			1,471,989.93	1,519,849.93	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	405,687.24	445,369.24	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,066,302.69	1,074,480.69	0.8%
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
6371	CalWORKs for ROCP or Adult Education	361,083.94	400,765.94
6391	Adult Education Program	18,273.30	18,273.30
9010	Other Restricted Local	26,330.00	26,330.00
Total, Restricted Balance		405,687.24	445,369.24

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,649,445.00	2,932,950.00	-19.6%
4) Other Local Revenue		8600-8799	30,440.60	40,100.00	31.7%
5) TOTAL, REVENUES			3,679,885.60	2,973,050.00	-19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	115,833.68	116,565.00	0.6%
2) Classified Salaries		2000-2999	1,728,335.28	1,784,917.00	3.3%
3) Employee Benefits		3000-3999	787,496.88	849,466.00	7.9%
4) Books and Supplies		4000-4999	191,118.87	118,815.00	-37.8%
5) Services and Other Operating Expenditures		5000-5999	56,087.83	50,381.00	-10.2%
6) Capital Outlay		6000-6999	250,235.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	141,712.03	139,370.00	-1.7%
9) TOTAL, EXPENDITURES			3,270,819.64	3,059,514.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			409,065.96	(86,464.00)	-121.1%
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)			409,065.96	(86,464.00)	-121.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,750,496.00	2,159,561.96	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,750,496.00	2,159,561.96	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,750,496.00	2,159,561.96	23.4%
2) Ending Balance, June 30 (E + F1e)			2,159,561.96	2,073,097.96	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,159,561.96	2,073,097.96	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,971,202.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	282,297.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,839.75		
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			3,255,339.70		
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	18,982.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	138,527.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	938,267.60		
6) TOTAL, LIABILITIES			1,095,777.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,159,561.96		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	3,133,184.32	2,882,523.00	-8.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	516,260.68	50,427.00	-90.2%
TOTAL, OTHER STATE REVENUE			3,649,445.00	2,932,950.00	-19.6%
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	30,422.00	40,000.00	31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18.60	100.00	437.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,440.60	40,100.00	31.7%
TOTAL, REVENUES			3,679,885.60	2,973,050.00	-19.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	816.50	1,500.00	83.7%
Certificated Pupil Support Salaries		1200	71,589.00	71,589.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,428.18	43,476.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,833.68	116,565.00	0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,444,446.96	1,496,350.00	3.6%
Classified Support Salaries		2200	97,093.00	96,922.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	185,722.41	190,645.00	2.7%
Other Classified Salaries		2900	1,072.91	1,000.00	-6.8%
TOTAL, CLASSIFIED SALARIES			1,728,335.28	1,784,917.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,009.80	32,792.00	2.4%
PERS		3201-3202	431,398.60	469,486.00	8.8%
OASDI/Medicare/Alternative		3301-3302	130,278.21	138,302.00	6.2%
Health and Welfare Benefits		3401-3402	158,468.64	171,897.00	8.5%
Unemployment Insurance		3501-3502	898.63	985.00	9.6%
Workers' Compensation		3601-3602	26,437.91	27,999.00	5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,005.09	8,005.00	0.0%
TOTAL, EMPLOYEE BENEFITS			787,496.88	849,466.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,102.99	5,000.00	-75.1%
Materials and Supplies		4300	148,603.69	112,815.00	-24.1%
Noncapitalized Equipment		4400	22,412.19	1,000.00	-95.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,118.87	118,815.00	-37.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,295.16	8,300.00	-10.7%
Dues and Memberships		5300	1,250.00	1,250.00	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	1,388.26	1,600.00	15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,158.00	30,201.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	13,576.41	8,500.00	-37.4%
Communications		5900	420.00	530.00	26.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,087.83	50,381.00	-10.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	250,235.07	0.00	-100.0%
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			250,235.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	141,712.03	139,370.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			141,712.03	139,370.00	-1.7%
TOTAL, EXPENDITURES			3,270,819.64	3,059,514.00	-6.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,649,445.00	2,932,950.00	-19.6%
4) Other Local Revenue		8600-8799	30,440.60	40,100.00	31.7%
5) TOTAL, REVENUES			3,679,885.60	2,973,050.00	-19.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,265,409.41	2,294,188.00	1.3%
2) Instruction - Related Services	2000-2999		347,840.23	356,268.00	2.4%
3) Pupil Services	3000-3999		229,911.23	229,599.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		141,712.03	139,370.00	-1.7%
8) Plant Services	8000-8999		285,946.74	40,089.00	-86.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,270,819.64	3,059,514.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			409,065.96	(86,464.00)	-121.1%
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)			409,065.96	(86,464.00)	-121.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,750,496.00	2,159,561.96	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,750,496.00	2,159,561.96	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,750,496.00	2,159,561.96	23.4%
2) Ending Balance, June 30 (E + F1e)			2,159,561.96	2,073,097.96	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,159,561.96	2,073,097.96	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	87,994.96	1,530.96
6130	Early Education: Center-Based Reserve Account	480,591.00	480,591.00
7810	Other Restricted State	1,590,976.00	1,590,976.00
Total, Restricted Balance		2,159,561.96	2,073,097.96

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	6,904,088.58	6,457,434.00	-6.5%
3) Other State Revenue		8300-8599	8,095,559.27	7,968,075.00	-1.6%
4) Other Local Revenue		8600-8799	380,408.99	87,326.00	-77.0%
5) TOTAL, REVENUES			15,380,056.84	14,512,835.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,906,328.59	4,488,655.00	14.9%
3) Employee Benefits		3000-3999	1,445,169.01	1,938,378.00	34.1%
4) Books and Supplies		4000-4999	7,016,999.29	6,633,795.00	-5.5%
5) Services and Other Operating Expenditures		5000-5999	137,750.32	423,040.00	207.1%
6) Capital Outlay		6000-6999	98,609.07	281,700.00	185.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	327,199.47	377,214.00	15.3%
9) TOTAL, EXPENDITURES			12,932,055.75	14,142,782.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,448,001.09	370,053.00	-84.9%
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)			2,448,001.09	370,053.00	-84.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,260,243.85	11,708,244.94	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,260,243.85	11,708,244.94	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,260,243.85	11,708,244.94	26.4%
2) Ending Balance, June 30 (E + F1e)			11,708,244.94	12,078,297.94	3.2%
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	11,702,331.36	12,072,384.36	3.2%
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	5,913.58	5,913.58	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	8,911,638.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,269.78		
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	3,217,101.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	49,330.00		
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			12,192,339.06		
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	129,641.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	354,452.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			484,094.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,708,244.94		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,875,514.94	6,457,434.00	-6.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	28,573.64	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,904,088.58	6,457,434.00	-6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,095,559.27	7,968,075.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,095,559.27	7,968,075.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	17,770.07	22,495.00	26.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	315,945.00	64,831.00	-79.5%
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	46,693.92	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			380,408.99	87,326.00	-77.0%
TOTAL, REVENUES			15,380,056.84	14,512,835.00	-5.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,314,234.93	3,788,145.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	468,972.04	557,904.00	19.0%
Clerical, Technical and Office Salaries		2400	123,121.62	142,606.00	15.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,906,328.59	4,488,655.00	14.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	841,569.97	1,203,458.00	43.0%
OASDI/Medicare/Alternative		3301-3302	294,048.91	343,519.00	16.8%
Health and Welfare Benefits		3401-3402	238,066.80	323,020.00	35.7%
Unemployment Insurance		3501-3502	1,933.02	2,324.00	20.2%
Workers' Compensation		3601-3602	56,369.04	66,057.00	17.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,181.27	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,445,169.01	1,938,378.00	34.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,091,229.87	943,760.00	-13.5%
Noncapitalized Equipment		4400	43,413.76	81,200.00	87.0%
Food		4700	5,882,355.66	5,608,835.00	-4.6%
TOTAL, BOOKS AND SUPPLIES			7,016,999.29	6,633,795.00	-5.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,976.39	14,976.00	-25.0%
Dues and Memberships		5300	1,305.00	1,270.00	-2.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,801.47	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,535.82	200,000.00	148.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,523.91)	(40,600.00)	-32.9%
Professional/Consulting Services and Operating Expenditures		5800	67,760.73	243,194.00	258.9%
Communications		5900	4,894.82	4,200.00	-14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,750.32	423,040.00	207.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	98,609.07	281,700.00	185.7%
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			98,609.07	281,700.00	185.7%
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	327,199.47	377,214.00	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			327,199.47	377,214.00	15.3%
TOTAL, EXPENDITURES			12,932,055.75	14,142,782.00	9.4%
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	6,904,088.58	6,457,434.00	-6.5%
3) Other State Revenue		8300-8599	8,095,559.27	7,968,075.00	-1.6%
4) Other Local Revenue		8600-8799	380,408.99	87,326.00	-77.0%
5) TOTAL, REVENUES			15,380,056.84	14,512,835.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,581,054.81	13,765,568.00	9.4%
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		327,199.47	377,214.00	15.3%
8) Plant Services	8000-8999		23,801.47	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,932,055.75	14,142,782.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,448,001.09	370,053.00	-84.9%
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)			2,448,001.09	370,053.00	-84.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,260,243.85	11,708,244.94	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,260,243.85	11,708,244.94	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,260,243.85	11,708,244.94	26.4%
2) Ending Balance, June 30 (E + F1e)			11,708,244.94	12,078,297.94	3.2%
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	11,702,331.36	12,072,384.36	3.2%
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	5,913.58	5,913.58	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,645,973.78	12,009,180.78
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	6,510.93	13,356.93
7033	Child Nutrition: School Food Best Practices Apportionment	49,846.65	49,846.65
Total, Restricted Balance		11,702,331.36	12,072,384.36

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	750,566.00	750,566.00	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	25,704.00	17,200.00	-33.1%
5) TOTAL, REVENUES			776,270.00	767,766.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,025.37	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	223,973.86	0.00	-100.0%
6) Capital Outlay		6000-6999	1,449,973.95	1,300,000.00	-10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,733,973.18	1,300,000.00	-25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(957,703.18)	(532,234.00)	-44.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	950,000.00	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			950,000.00	950,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,703.18)	417,766.00	-5,523.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	682,208.82	674,505.64	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			682,208.82	674,505.64	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,208.82	674,505.64	-1.1%
2) Ending Balance, June 30 (E + F1e)			674,505.64	1,092,271.64	61.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	674,505.64	1,092,271.64	61.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,079,790.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	16,958.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,096,748.47		
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	422,242.83		
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			422,242.83		
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)			674,505.64		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	750,566.00	750,566.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			750,566.00	750,566.00	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	25,704.00	17,200.00	-33.1%
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			25,704.00	17,200.00	-33.1%
TOTAL, REVENUES			776,270.00	767,766.00	-1.1%
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	60,025.37	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,025.37	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	223,973.86	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,973.86	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	496,091.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	953,882.95	1,300,000.00	36.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,449,973.95	1,300,000.00	-10.3%
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			1,733,973.18	1,300,000.00	-25.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	950,000.00	950,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			950,000.00	950,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			950,000.00	950,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	750,566.00	750,566.00	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	25,704.00	17,200.00	-33.1%
5) TOTAL, REVENUES			776,270.00	767,766.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,733,973.18	1,300,000.00	-25.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,733,973.18	1,300,000.00	-25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(957,703.18)	(532,234.00)	-44.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	950,000.00	950,000.00	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			950,000.00	950,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,703.18)	417,766.00	-5,523.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	682,208.82	674,505.64	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			682,208.82	674,505.64	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,208.82	674,505.64	-1.1%
2) Ending Balance, June 30 (E + F1e)			674,505.64	1,092,271.64	61.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	674,505.64	1,092,271.64	61.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
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	10,971.00	1,000.00	-90.9%
5) TOTAL, REVENUES			10,971.00	1,000.00	-90.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,379,381.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,379,381.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,368,410.25)	1,000.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,400,000.00	200,000.00	-85.7%
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			1,400,000.00	200,000.00	-85.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,589.75	201,000.00	536.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,000.00	977,589.75	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,000.00	977,589.75	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,000.00	977,589.75	3.3%
2) Ending Balance, June 30 (E + F1e)			977,589.75	1,178,589.75	20.6%
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	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	977,589.75	1,178,589.75	20.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,770.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	3,615.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	966,804.00		
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			983,189.05		
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	5,599.30		
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			5,599.30		
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)			977,589.75		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,971.00	1,000.00	-90.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,971.00	1,000.00	-90.9%
TOTAL, REVENUES			10,971.00	1,000.00	-90.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	1,379,381.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,379,381.25	0.00	-100.0%
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			1,379,381.25	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,400,000.00	200,000.00	-85.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,400,000.00	200,000.00	-85.7%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,400,000.00	200,000.00	-85.7%

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	10,971.00	1,000.00	-90.9%
5) TOTAL, REVENUES			10,971.00	1,000.00	-90.9%
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		1,379,381.25	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, EXPENDITURES			1,379,381.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,368,410.25)	1,000.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,400,000.00	200,000.00	-85.7%
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			1,400,000.00	200,000.00	-85.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,589.75	201,000.00	536.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,000.00	977,589.75	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,000.00	977,589.75	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,000.00	977,589.75	3.3%
2) Ending Balance, June 30 (E + F1e)			977,589.75	1,178,589.75	20.6%
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	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	977,589.75	1,178,589.75	20.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
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	3,673,905.25	6,000,000.00	63.3%
5) TOTAL, REVENUES			3,673,905.25	6,000,000.00	63.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	615,212.81	162,750.00	-73.5%
6) Capital Outlay		6000-6999	21,156,386.38	16,215,540.00	-23.4%
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			21,771,599.19	16,378,290.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,097,693.94)	(10,378,290.00)	-42.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,022,483.96	2,887,576.00	42.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	72,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,022,483.96	2,887,576.00	-96.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,924,790.02	(7,490,714.00)	-113.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,939,659.74	132,864,449.76	72.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,939,659.74	132,864,449.76	72.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,939,659.74	132,864,449.76	72.7%
2) Ending Balance, June 30 (E + F1e)			132,864,449.76	125,373,735.76	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	132,864,449.76	125,373,735.76	-5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,756,931.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	108,652,923.51		
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	924,647.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	52,221.31		
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			135,386,723.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,259,618.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,262,655.48		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,522,274.10		
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)			132,864,449.76		
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	3,572,705.25	6,000,000.00	67.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	101,200.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,673,905.25	6,000,000.00	63.3%
TOTAL, REVENUES			3,673,905.25	6,000,000.00	63.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	615,212.81	162,750.00	-73.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			615,212.81	162,750.00	-73.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,492,731.88	11,428,215.00	108.1%
Buildings and Improvements of Buildings		6200	14,228,166.28	4,787,325.00	-66.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,435,488.22	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			21,156,386.38	16,215,540.00	-23.4%
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			21,771,599.19	16,378,290.00	-24.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,022,483.96	2,887,576.00	42.8%
(a) TOTAL, INTERFUND TRANSFERS IN			2,022,483.96	2,887,576.00	42.8%
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	72,000,000.00	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			72,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			74,022,483.96	2,887,576.00	-96.1%

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	3,673,905.25	6,000,000.00	63.3%
5) TOTAL, REVENUES			3,673,905.25	6,000,000.00	63.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,148,252.19	16,378,290.00	-22.6%
9) Other Outgo	9000-9999	Except 7600-7699	623,347.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			21,771,599.19	16,378,290.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,097,693.94)	(10,378,290.00)	-42.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,022,483.96	2,887,576.00	42.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	72,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,022,483.96	2,887,576.00	-96.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,924,790.02	(7,490,714.00)	-113.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,939,659.74	132,864,449.76	72.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,939,659.74	132,864,449.76	72.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,939,659.74	132,864,449.76	72.7%
2) Ending Balance, June 30 (E + F1e)			132,864,449.76	125,373,735.76	-5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	132,864,449.76	125,373,735.76	-5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
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	847.00	12,043.00	1,321.8%
4) Other Local Revenue		8600-8799	21,218,600.24	16,828,000.00	-20.7%
5) TOTAL, REVENUES			21,219,447.24	16,840,043.00	-20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,088.16	133,362.00	3,162.2%
2) Classified Salaries		2000-2999	761,945.36	804,324.00	5.6%
3) Employee Benefits		3000-3999	334,485.52	428,903.00	28.2%
4) Books and Supplies		4000-4999	511,828.28	11,000.00	-97.9%
5) Services and Other Operating Expenditures		5000-5999	827,373.44	154,182.00	-81.4%
6) Capital Outlay		6000-6999	6,070,580.69	7,000.00	-99.9%
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			8,510,301.45	1,538,771.00	-81.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,709,145.79	15,301,272.00	20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,710.10	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,710.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,731,855.89	15,301,272.00	20.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,582,961.37	107,314,817.26	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,582,961.37	107,314,817.26	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,582,961.37	107,314,817.26	13.5%
2) Ending Balance, June 30 (E + F1e)			107,314,817.26	122,616,089.26	14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,890.84	340,890.84	1,216.6%
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	107,288,926.42	122,275,198.42	14.0%
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	104,058,128.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	138,846.84		
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	2,079,259.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,452,708.13		
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			107,728,942.42		
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	278,432.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	135,692.59		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			414,125.16		
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)			107,314,817.26		
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	847.00	12,043.00	1,321.8%
TOTAL, OTHER STATE REVENUE			847.00	12,043.00	1,321.8%
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	712,623.75	728,000.00	2.2%
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	4,156,177.00	2,100,000.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	16,332,339.72	14,000,000.00	-14.3%
Other Local Revenue					
All Other Local Revenue		8699	17,459.77	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,218,600.24	16,828,000.00	-20.7%
TOTAL, REVENUES			21,219,447.24	16,840,043.00	-20.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	4,088.16	133,362.00	3,162.2%
TOTAL, CERTIFICATED SALARIES			4,088.16	133,362.00	3,162.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,559.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	605,107.69	589,045.00	-2.7%
Clerical, Technical and Office Salaries		2400	145,277.82	215,279.00	48.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			761,945.36	804,324.00	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,654.84	37,516.00	1,313.1%
PERS		3201-3202	195,064.79	215,647.00	10.6%
OASDI/Medicare/Alternative		3301-3302	53,351.31	60,761.00	13.9%
Health and Welfare Benefits		3401-3402	71,527.93	100,708.00	40.8%
Unemployment Insurance		3501-3502	372.45	477.00	28.1%
Workers' Compensation		3601-3602	10,953.63	13,794.00	25.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	560.57	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			334,485.52	428,903.00	28.2%
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	160,721.80	11,000.00	-93.2%
Noncapitalized Equipment		4400	351,106.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			511,828.28	11,000.00	-97.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,205.01	25,000.00	-0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,354.94	0.00	-100.0%
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	794,487.82	125,982.00	-84.1%
Communications		5900	2,325.67	3,200.00	37.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			827,373.44	154,182.00	-81.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	757,763.49	7,000.00	-99.1%
Buildings and Improvements of Buildings		6200	4,094,413.87	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	1,218,403.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,070,580.69	7,000.00	-99.9%
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			8,510,301.45	1,538,771.00	-81.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	22,710.10	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,710.10	0.00	-100.0%
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)			22,710.10	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	847.00	12,043.00	1,321.8%
4) Other Local Revenue		8600-8799	21,218,600.24	16,828,000.00	-20.7%
5) TOTAL, REVENUES			21,219,447.24	16,840,043.00	-20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,886,841.18	1,518,521.00	-19.5%
8) Plant Services	8000-8999		6,623,460.27	20,250.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,510,301.45	1,538,771.00	-81.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,709,145.79	15,301,272.00	20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,710.10	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,710.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,731,855.89	15,301,272.00	20.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,582,961.37	107,314,817.26	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,582,961.37	107,314,817.26	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,582,961.37	107,314,817.26	13.5%
2) Ending Balance, June 30 (E + F1e)			107,314,817.26	122,616,089.26	14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,890.84	340,890.84	1,216.6%
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	107,288,926.42	122,275,198.42	14.0%
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	25,890.84	340,890.84
Total, Restricted Balance		25,890.84	340,890.84

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	2,887,576.00	New
4) Other Local Revenue		8600-8799	285.00	5.00	-98.2%
5) TOTAL, REVENUES			285.00	2,887,581.00	1,013,086.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			285.00	2,887,581.00	1,013,086.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,887,576.00	New
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	(2,887,576.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			285.00	5.00	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	285.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	285.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	285.00	New
2) Ending Balance, June 30 (E + F1e)			285.00	290.00	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	285.00	290.00	1.8%
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	192.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	93.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			285.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			285.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	2,887,576.00	New
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	2,887,576.00	New
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	285.00	5.00	-98.2%
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			285.00	5.00	-98.2%
TOTAL, REVENUES			285.00	2,887,581.00	1,013,086.3%
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	2,887,576.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,887,576.00	New
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	(2,887,576.00)	New

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,887,576.00	New
4) Other Local Revenue		8600-8799	285.00	5.00	-98.2%
5) TOTAL, REVENUES			285.00	2,887,581.00	1,013,086.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			285.00	2,887,581.00	1,013,086.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,887,576.00	New
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	(2,887,576.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			285.00	5.00	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	285.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	285.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	285.00	New
2) Ending Balance, June 30 (E + F1e)			285.00	290.00	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	285.00	290.00	1.8%
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	1,213,657.39	460,500.00	-62.1%
5) TOTAL, REVENUES			1,213,657.39	460,500.00	-62.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	380,490.95	278,635.00	-26.8%
3) Employee Benefits		3000-3999	123,317.31	113,121.00	-8.3%
4) Books and Supplies		4000-4999	6,843.13	10,000.00	46.1%
5) Services and Other Operating Expenditures		5000-5999	31,540.51	35,240.00	11.7%
6) Capital Outlay		6000-6999	2,068,280.23	758,500.00	-63.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,610,472.13	1,195,496.00	-54.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,396,814.74)	(734,996.00)	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	462,000.00	200,000.00	-56.7%
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			(262,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,658,814.74)	(734,996.00)	-55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,007,420.55	3,348,605.81	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,007,420.55	3,348,605.81	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,007,420.55	3,348,605.81	-33.1%
2) Ending Balance, June 30 (E + F1e)			3,348,605.81	2,613,609.81	-21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,348,605.81	2,613,609.81	-21.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,560,831.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	189,371.03		
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	699,427.54		
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			3,449,629.89		
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	101,024.08		
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			101,024.08		
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)			3,348,605.81		
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	757,830.10	290,500.00	-61.7%
Interest		8660	200,964.28	75,000.00	-62.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	254,863.01	95,000.00	-62.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,213,657.39	460,500.00	-62.1%
TOTAL, REVENUES			1,213,657.39	460,500.00	-62.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	141,806.33	27,000.00	-81.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,075.24	59,904.00	5.0%
Other Classified Salaries		2900	181,609.38	191,731.00	5.6%
TOTAL, CLASSIFIED SALARIES			380,490.95	278,635.00	-26.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	62,300.54	59,556.00	-4.4%
OASDI/Medicare/Alternative		3301-3302	27,436.63	21,320.00	-22.3%
Health and Welfare Benefits		3401-3402	28,124.86	28,005.00	-0.4%
Unemployment Insurance		3501-3502	179.41	142.00	-20.9%
Workers' Compensation		3601-3602	5,275.87	4,098.00	-22.3%
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			123,317.31	113,121.00	-8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,843.13	10,000.00	46.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,843.13	10,000.00	46.1%
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	3,250.00	2,250.00	-30.8%
Professional/Consulting Services and Operating Expenditures		5800	28,290.51	32,990.00	16.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,540.51	35,240.00	11.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	559,217.50	758,500.00	35.6%
Buildings and Improvements of Buildings		6200	451,028.93	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	1,058,033.80	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			2,068,280.23	758,500.00	-63.3%
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			2,610,472.13	1,195,496.00	-54.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	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	462,000.00	200,000.00	-56.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			462,000.00	200,000.00	-56.7%
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)			(262,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,213,657.39	460,500.00	-62.1%
5) TOTAL, REVENUES			1,213,657.39	460,500.00	-62.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,610,472.13	1,195,496.00	-54.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,610,472.13	1,195,496.00	-54.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,396,814.74)	(734,996.00)	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	0.0%
b) Transfers Out		7600-7629	462,000.00	200,000.00	-56.7%
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			(262,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,658,814.74)	(734,996.00)	-55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,007,420.55	3,348,605.81	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,007,420.55	3,348,605.81	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,007,420.55	3,348,605.81	-33.1%
2) Ending Balance, June 30 (E + F1e)			3,348,605.81	2,613,609.81	-21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,348,605.81	2,613,609.81	-21.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
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	158,908.30	210,674.00	32.6%
4) Other Local Revenue		8600-8799	39,156,307.68	38,667,867.00	-1.2%
5) TOTAL, REVENUES			39,315,215.98	38,878,541.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,187,528.76	42,837,010.21	12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,187,528.76	42,837,010.21	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,127,687.22	(3,958,469.21)	-451.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,127,687.22	(3,958,469.21)	-451.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,600,508.77	34,728,195.99	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,600,508.77	34,728,195.99	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,600,508.77	34,728,195.99	3.4%
2) Ending Balance, June 30 (E + F1e)			34,728,195.99	30,769,726.78	-11.4%
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	34,728,195.99	30,769,726.78	-11.4%
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	35,358,576.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	2,705,970.19		
3) Accounts Receivable		9200	514,730.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,579,276.39		
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	3,851,080.40		
6) TOTAL, LIABILITIES			3,851,080.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			34,728,195.99		
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	158,908.30	210,206.00	32.3%
Other Subventions/In-Lieu Taxes		8572	0.00	468.00	New
TOTAL, OTHER STATE REVENUE			158,908.30	210,674.00	32.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	34,453,574.05	36,803,369.00	6.8%
Unsecured Roll		8612	1,958,813.76	1,864,498.00	-4.8%
Prior Years' Taxes		8613	376,140.32	0.00	-100.0%
Supplemental Taxes		8614	1,183,360.48	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	4,389.28	0.00	-100.0%
Interest		8660	1,179,120.29	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	909.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,156,307.68	38,667,867.00	-1.2%
TOTAL, REVENUES			39,315,215.98	38,878,541.00	-1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	25,784,360.31	30,897,082.01	19.8%
Other Debt Service - Principal		7439	12,403,168.45	11,939,928.20	-3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,187,528.76	42,837,010.21	12.2%
TOTAL, EXPENDITURES			38,187,528.76	42,837,010.21	12.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	158,908.30	210,674.00	32.6%
4) Other Local Revenue		8600-8799	39,156,307.68	38,667,867.00	-1.2%
5) TOTAL, REVENUES			39,315,215.98	38,878,541.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	38,187,528.76	42,837,010.21	12.2%
10) TOTAL, EXPENDITURES			38,187,528.76	42,837,010.21	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,127,687.22	(3,958,469.21)	-451.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,127,687.22	(3,958,469.21)	-451.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,600,508.77	34,728,195.99	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,600,508.77	34,728,195.99	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,600,508.77	34,728,195.99	3.4%
2) Ending Balance, June 30 (E + F1e)			34,728,195.99	30,769,726.78	-11.4%
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	34,728,195.99	30,769,726.78	-11.4%
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	3,534,180.35	3,150,500.00	-10.9%
5) TOTAL, REVENUES			3,534,180.35	3,150,500.00	-10.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,547,356.30	1,780,796.00	15.1%
3) Employee Benefits		3000-3999	(3,181,615.40)	843,597.00	-126.5%
4) Books and Supplies		4000-4999	74,369.70	78,800.00	6.0%
5) Services and Other Operating Expenses		5000-5999	223,338.53	276,624.00	23.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			(1,336,550.87)	2,979,817.00	-322.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,870,731.22	170,683.00	-96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,908,343.43	142,733.00	-92.5%
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			(1,908,343.43)	(142,733.00)	-92.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,962,387.79	27,950.00	-99.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,377,187.93	4,339,575.72	215.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,377,187.93	4,339,575.72	215.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,377,187.93	4,339,575.72	215.1%
2) Ending Net Position, June 30 (E + F1e)			4,339,575.72	4,367,525.72	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,339,575.72	4,367,525.72	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,527,278.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	160,669.61		
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	62,664.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			2,750,611.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	(174,742.00)		
2) TOTAL, DEFERRED OUTFLOWS			(174,742.00)		
I. LIABILITIES					
1) Accounts Payable		9500	8,313.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,772.10		
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	586,342.00		
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			644,428.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	(2,408,134.00)		
2) TOTAL, DEFERRED INFLOWS			(2,408,134.00)		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			4,339,575.72		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	140,380.00	50,000.00	-64.4%
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	3,393,800.35	3,100,000.00	-8.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	500.00	New
TOTAL, OTHER LOCAL REVENUE			3,534,180.35	3,150,500.00	-10.9%
TOTAL, REVENUES			3,534,180.35	3,150,500.00	-10.9%
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	1,304,161.68	1,536,786.00	17.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	42,577.00	50,062.00	17.6%
Clerical, Technical and Office Salaries		2400	200,617.62	193,948.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,547,356.30	1,780,796.00	15.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	(3,504,368.24)	466,316.00	-113.3%
OASDI/Medicare/Alternative		3301-3302	111,588.49	136,298.00	22.1%
Health and Welfare Benefits		3401-3402	179,227.24	204,121.00	13.9%
Unemployment Insurance		3501-3502	729.13	925.00	26.9%
Workers' Compensation		3601-3602	21,452.03	26,214.00	22.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,755.95	9,723.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			(3,181,615.40)	843,597.00	-126.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	705.41	700.00	-0.8%
Materials and Supplies		4300	70,291.21	76,600.00	9.0%
Noncapitalized Equipment		4400	3,373.08	1,500.00	-55.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,369.70	78,800.00	6.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,596.66	1,000.00	-37.4%
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	8,400.44	10,500.00	25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,324.00	94,274.00	-6.0%
Professional/Consulting Services and					
Operating Expenditures		5800	113,017.43	170,750.00	51.1%
Communications		5900	0.00	100.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			223,338.53	276,624.00	23.9%
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			(1,336,550.87)	2,979,817.00	-322.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,908,343.43	142,733.00	-92.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,908,343.43	142,733.00	-92.5%
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)			(1,908,343.43)	(142,733.00)	-92.5%

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	3,534,180.35	3,150,500.00	-10.9%
5) TOTAL, REVENUES			3,534,180.35	3,150,500.00	-10.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		(1,336,550.87)	2,979,817.00	-322.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			(1,336,550.87)	2,979,817.00	-322.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,870,731.22	170,683.00	-96.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,908,343.43	142,733.00	-92.5%
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			(1,908,343.43)	(142,733.00)	-92.5%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,962,387.79	27,950.00	-99.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,377,187.93	4,339,575.72	215.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,377,187.93	4,339,575.72	215.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,377,187.93	4,339,575.72	215.1%
2) Ending Net Position, June 30 (E + F1e)			4,339,575.72	4,367,525.72	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,339,575.72	4,367,525.72	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT

2024 - 2025
Supplemental Forms
Unaudited Actuals

Board Meeting Date: September 04, 2025

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)	20,536.23	20,561.96	20,545.73	20,953.32	20,953.32	20,953.32
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,536.23	20,561.96	20,545.73	20,953.32	20,953.32	20,953.32
5. District Funded County Program ADA						
a. County Community Schools	117.50	109.54	117.50	117.50	117.50	117.50
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	117.50	109.54	117.50	117.50	117.50	117.50
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,653.73	20,671.50	20,663.23	21,070.82	21,070.82	21,070.82
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	142.24	141.32	142.24	133.00	133.00	133.00
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)	142.24	141.32	142.24	133.00	133.00	133.00
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)	142.24	141.32	142.24	133.00	133.00	133.00

	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	47,003,802.38	0.00	47,003,802.38	0.00	0.00	47,003,802.38
Work in Progress	92,992,971.45	0.00	92,992,971.45	20,361,709.10	90,730,585.52	22,624,095.03
Total capital assets not being depreciated	139,996,773.83	0.00	139,996,773.83	20,361,709.10	90,730,585.52	69,627,897.41
Capital assets being depreciated:						
Land Improvements	41,115,707.06	0.00	41,115,707.06	2,303,644.79	0.00	43,419,351.85
Buildings	840,739,389.74	0.00	840,739,389.74	97,720,608.44	0.00	938,459,998.18
Equipment	93,729,072.44	0.00	93,729,072.44	0.00		93,729,072.44
Total capital assets being depreciated	975,584,169.24	0.00	975,584,169.24	100,024,253.23	0.00	1,075,608,422.47
Accumulated Depreciation for:						
Land Improvements	(37,981,091.23)	0.00	(37,981,091.23)	0.00	634,010.04	(38,615,101.27)
Buildings	(304,881,276.21)	0.00	(304,881,276.21)	0.00	24,680,318.74	(329,561,594.95)
Equipment	(50,512,167.98)	0.00	(50,512,167.98)		14,441,742.36	(64,953,910.34)
Total accumulated depreciation	(393,374,535.42)	0.00	(393,374,535.42)	0.00	39,756,071.14	(433,130,606.56)
Total capital assets being depreciated, net excluding lease and subscription assets	582,209,633.82	0.00	582,209,633.82	100,024,253.23	39,756,071.14	642,477,815.91
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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	722,206,407.65	0.00	722,206,407.65	120,385,962.33	130,486,656.66	712,105,713.32
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	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	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	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

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	55.05%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$185,659,954.77
	Appropriations Subject to Limit	$185,659,954.77
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.35%
	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: Jen Laret — Date of Meeting: Sep 04, 2025

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

Printed Name: Jennifer Laret — Title: Board Clerk

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:
Sharmila LaPorte	Linda Thurlo
Name	Name
Director of Fiscal Services	Executive Director Administrative Services
Title	Title
916-228-2294	916-294-9000
Telephone	Telephone
slaporte@scoe.net	lthurlo@fcusd.org
E-mail Address	E-mail Address

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: TITLE 1 PART A BASIC GRANTS LOW INCOME & NEGLECTED	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III FUND	SPECIAL ED: IDEA BASIC LOCAL ASSISTANCE ENTITLEMENT, PART B, SEC 611 GRANTSEC 611 GRANT	SPECIAL ED: IDEA LOCAL ASSISTANCE, PART B, SEC 611, PRIVATE SCHOOL ISPS	SPECIAL ED: IDEA PRESCHOOL GRANTS, PART B, SEC 619 GRANT SEC 911	SPECIAL ED: IDEA MENTAL HEALTH ALLOCATION PLAN, PART B, SEC 611
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.027	84.027	84.173	84.027A
RESOURCE CODE	3010	3182	3213	3310	3311	3315	3327
REVENUE OBJECT	8290	8290	8290	8181	8990	8182	8182
LOCAL DESCRIPTION (if any)	1	1		SE-BASIC GRT ENT PL94-142		SE-PRESCH ENT NON-RIS	
AWARD							
1. Prior Year Carryover	448,146.99	291,064.47	971,529.46	0.00	0.00	0.00	0.00
2. a. Current Year Award	3,241,323.00	472,119.00	0.00	4,325,454.00	0.00	97,705.00	253,131.00
b. Transferability (ESSA)	0.00	(43,964.85)	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,241,323.00	428,154.15	0.00	4,325,454.00	0.00	97,705.00	253,131.00
3. Required Matching Funds/Other	0.00	(71.51)	0.00	(38,122.65)	38,122.65	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	3,689,469.99	719,147.11	971,529.46	4,287,331.35	38,122.65	97,705.00	253,131.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	588,893.86	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,138,810.99	286,391.95	382,635.60	3,366,372.11	38,122.65	72,350.19	0.00
7. Contributed Matching Funds	0.00	(43,964.85)	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	3,138,810.99	242,427.10	971,529.46	3,366,372.11	38,122.65	72,350.19	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,211,233.00	177,624.11	971,529.46	4,287,331.35	38,122.65	97,705.00	253,131.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	3,211,233.00	177,624.11	971,529.46	4,287,331.35	38,122.65	97,705.00	253,131.00
12. Amounts Included in Line 6 above for Prior							

Description	001	002	003	004	005	006	007
Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(72,422.01)	64,802.99	0.00	(920,959.24)	0.00	(25,354.81)	(253,131.00)
a. Unearned Revenue		64,802.99	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	72,422.01	0.00	0.00	920,959.24	0.00	25,354.81	253,131.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	478,236.99	541,523.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	478,236.99	541,523.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	3,211,233.00	221,588.96	971,529.46	4,287,331.35	38,122.65	97,705.00	253,131.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	SPECIAL ED: IDEA PRESCHOOL STAFF DEVELOPMENT, PART B, SEC 619	SPECIAL ED: IDEA EARLY INVENTION GRANTS INTERVENTION	SPECIAL ED: ALTERNATE DISPUTE RESOLUTION	CARL PERKINS VOC ED	ESSA: TITLE II PART A SUPPORTING EFECTIVE INSTRUCTION	ESSA: TITLE IV PART A STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANTS	ESSA: TITLE III IMMIGRANT STUDENT PROGRAM
FEDERAL CATALOG NUMBER	84.173A	84.181	84.173A	84.048	84.367	84.424	84.4201
RESOURCE CODE	3345	3385	3395	3550	4035	4127	4201
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					1	1	1
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	464,830.60	196,755.28	53,192.99
2. a. Current Year Award	1,078.00	91,745.00	15,157.00	149,385.00	499,373.00	262,513.00	140,756.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	1,139.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,078.00	91,745.00	15,157.00	149,385.00	500,512.00	262,513.00	140,756.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,078.00	91,745.00	15,157.00	149,385.00	965,342.60	459,268.28	193,948.99
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	45,872.50	0.00	64,309.00	358,946.60	259,018.28	65,746.99
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	1,139.00		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	45,872.50	0.00	64,309.00	360,085.60	259,018.28	65,746.99
EXPENDITURES							
9. Donor-Authorized Expenditures	1,078.00	91,745.00	15,157.00	149,385.00	421,468.23	322,486.65	39,951.69
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,078.00	91,745.00	15,157.00	149,385.00	421,468.23	322,486.65	39,951.69
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,078.00)	(45,872.50)	(15,157.00)	(85,076.00)	(61,382.63)	(63,468.37)	25,795.30
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	25,795.30
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	1,078.00	45,872.50	15,157.00	85,076.00	61,382.63	63,468.37	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	543,874.37	136,781.63	153,997.30
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	543,874.37	136,781.63	153,997.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,078.00	91,745.00	15,157.00	149,385.00	420,329.23	322,486.65	39,951.69

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	ESSA: TITLE II ENGLISH LEARNER STUDENT PROGRAM	INDIAN EDUCATION	ESEA (ESSA): EDUCATION FOR HOMELESS CHILDREN & YOUTH	AMERICAN RESCUE PLAN HOMELESS CHILDREN & YOUTH II (ARP HCY II)	ADULT ED & ESL SECTION 231	ADULT ED SECONDARY ED SECTION 231	ADULT ED EL/CIVICS EDUCATION
FEDERAL CATALOG NUMBER	84.365	84.06	84.196	84.425	84.002A	84.002	84.002A
RESOURCE CODE	4203	4510	5630	5634	3905	3913	3926
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	1	1	1	1	FUND 11	FUND 11	FUND 11
AWARD							
1. Prior Year Carryover	278,478.86	0.00	0.00	1,512.02	0.00	0.00	0.00
2. a. Current Year Award	373,266.00	18,238.00	79,059.60	0.00	171,166.00	112,845.00	72,684.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	373,266.00	18,238.00	79,059.60	0.00	171,166.00	112,845.00	72,684.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	651,744.86	18,238.00	79,059.60	1,512.02	171,166.00	112,845.00	72,684.00
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	339,026.86	0.00	39,530.00	1,512.02	126,536.00	56,856.00	31,908.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	339,026.86	0.00	39,530.00	1,512.02	126,536.00	56,856.00	31,908.00
EXPENDITURES							
9. Donor-Authorized Expenditures	273,203.08	9,868.91	79,059.60	1,512.02	171,166.00	112,845.00	72,684.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	273,203.08	9,868.91	79,059.60	1,512.02	171,166.00	112,845.00	72,684.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

Description	015	016	017	018	019	020	021
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	65,823.78	(9,868.91)	(39,529.60)	0.00	(44,630.00)	(55,989.00)	(40,776.00)
a. Unearned Revenue	65,823.78	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	9,868.91	39,529.60	0.00	44,630.00	55,989.00	40,776.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	378,541.78	8,369.09	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	378,541.78	8,369.09	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	273,203.08	9,868.91	79,059.60	1,512.02	171,166.00	112,845.00	72,684.00

Description	022	
FEDERAL PROGRAM NAME	CHILD NUTRITION NSLP EQUIPMENT ASSISTANCE GRANT	TOTAL
FEDERAL CATALOG NUMBER	10.579	
RESOURCE CODE	5314	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	13	
AWARD		
1. Prior Year Carryover	28,573.64	2,734,084.31
2. a. Current Year Award	0.00	10,376,997.60
b. Transferability (ESSA)	0.00	(42,825.85)
c. Other Adjustments	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	10,334,171.75
3. Required Matching Funds/Other	0.00	(71.51)
4. Total Available Award (sum lines 1, 2d, & 3)	28,573.64	13,068,184.55
REVENUES		
5. Unearned Revenue Deferred from Prior Year	18,573.64	607,467.50
6. Cash Received in Current Year	8,621.56	8,682,567.30
7. Contributed Matching Funds	0.00	(42,825.85)
8. Total Available (sum lines 5, 6, & 7)	27,195.20	9,247,208.95
EXPENDITURES		
9. Donor-Authorized Expenditures	28,573.64	10,826,860.39
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	28,573.64	10,826,860.39
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue		

Description	022	
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(1,378.44)	(1,579,651.44)
a. Unearned Revenue	0.00	156,422.07
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	1,378.44	1,736,073.51
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	2,241,324.16
15. If Carryover is allowed,		
enter line 14 amount here	0.00	2,241,324.16
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a		
minus line 13b plus line 13c)	28,573.64	10,869,686.24

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES GRANT	UNIVERSAL PRE KINDER PLANNING & IMPLEMENTION	CA PARTNERSHIP ACADEMIES CTE AGRICULTURAL SCIENCE	CTE CAREER TECHNICAL EDUCATION INCENTIVE	K-12 STRONG WORKFORCE PROGRAM	SPECIAL ED: PROJECT WORKABILITY I LEA	TUPE
RESOURCE CODE	6010	6053	6385	6387	6388	6520	6695
REVENUE OBJECT	8590	8590	8590	8590	8590	8590/8699	8590/8980
LOCAL DESCRIPTION (if any)	FUND 01 PROJ 740	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01
AWARD							
1. Prior Year Carryover	0.00	582,598.69	49,221.82	1,604,914.54	103,297.53	0.00	31,647.02
2. a. Current Year Award	820,928.20	0.00	86,273.00	1,043,504.00	1,066,135.36	107,280.00	169,238.00
b. Other Adjustments	0.00	0.00	0.00	1.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	820,928.20	0.00	86,273.00	1,043,505.00	1,066,135.36	107,280.00	169,238.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	820,928.20	582,598.69	135,494.82	2,648,419.54	1,169,432.89	107,280.00	200,885.02
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	582,598.69	0.00	508,171.54	438,075.13	0.00	0.00
6. Cash Received in Current Year	738,835.38	0.00	135,494.82	2,140,247.00	467,381.10	49,918.52	184,017.81
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	738,835.38	582,598.69	135,494.82	2,648,418.54	905,456.23	49,918.52	184,017.81
EXPENDITURES							
9. Donor-Authorized Expenditures	820,928.20	564,490.58	135,116.25	1,732,035.60	737,096.81	107,280.00	184,017.81
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	820,928.20	564,490.58	135,116.25	1,732,035.60	737,096.81	107,280.00	184,017.81
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	(.27)	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(82,092.82)	18,108.11	378.57	916,382.94	168,359.15	(57,361.48)	0.00
a. Unearned Revenue	0.00	18,108.11	378.57	916,382.94	168,359.15	0.00	0.00

Description	001	002	003	004	005	006	007
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	82,092.82	0.00	0.00	0.00	0.00	57,361.48	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	18,108.11	378.57	916,383.94	432,336.08	0.00	16,867.21
15. If Carryover is allowed,							
enter line 14 amount here	0.00	18,108.11	378.57	916,383.94	432,336.08	0.00	16,867.21
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	820,928.20	564,490.58	135,116.25	1,732,035.60	737,097.08	107,280.00	184,017.81

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	AGRICULTURAL CAREER TECH ED	CA PARTNERSHIP ACADEMY POLYTECH ACADEMY	STRS ON-BEHALF PENSION CONTRIB	CA PARTNERSHIP ACADEMIES BUSINESS & TECH	CA PARTNERSHIP ACADEMIES CONSUMER SCIENCE	UNIVERSAL PREKINDERGARTEN IMPLEMENTATION GRANT	STRS ON-BEHALF PENSION CONTRIB
RESOURCE CODE	7010	7220	7690	7825	7826	6053	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 09	FUND 09
AWARD							
1. Prior Year Carryover	0.00	46,123.20	0.00	57,009.74	29,285.82	144,226.85	0.00
2. a. Current Year Award	9,231.46	82,696.00	12,464,400.00	90,796.00	92,596.00	0.00	74,268.00
b. Other Adjustments	0.00	6,300.37	0.00	(18,050.06)	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,231.46	88,996.37	12,464,400.00	72,745.94	92,596.00	0.00	74,268.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,231.46	135,119.57	12,464,400.00	129,755.68	121,881.82	144,226.85	74,268.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	21,823.57	0.00	310.65	0.00	144,226.85	0.00
6. Cash Received in Current Year	9,231.46	113,296.00	12,464,400.00	129,496.00	121,882.30	0.00	74,268.00
7. Contributed Matching Funds	0.00	0.00	0.00	(50.97)	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	9,231.46	135,119.57	12,464,400.00	129,755.68	121,882.30	144,226.85	74,268.00
EXPENDITURES							
9. Donor-Authorized Expenditures	9,231.46	132,815.83	12,464,400.00	113,344.85	119,328.47	45,492.11	74,268.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	9,231.46	132,815.83	12,464,400.00	113,344.85	119,328.47	45,492.11	74,268.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	2,303.74	0.00	16,410.83	2,553.83	98,734.74	0.00
a. Unearned Revenue	0.00	2,303.74	0.00	16,410.83	2,553.83	98,734.74	0.00
b. Accounts Payable	0.00		0.00	4,814.83	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
c. Accounts Receivable	0.00		0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,303.74	0.00	16,410.83	2,553.35	98,734.74	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	16,410.83	2,553.83	93,734.74	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,231.46	132,815.83	12,464,400.00	108,580.99	119,328.47	45,492.11	74,268.00

Description	015	016	017	018	019	
STATE PROGRAM NAME	STRS ON BEHALF PENSION CONTRIB	CHILD DEVELOPMENT: CALIFORNIA STATE PRESCHOOL PROGRAM	QUALITY RATING & IMPROVEMENT SYSTEM	STRS ON BEHALF PENSION CONTRIB	STRS ON BEHALF PENSION CONTRIB	TOTAL
RESOURCE CODE	7690	6105	6127	7690	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 11	FUND 12	FUND 12	FUND 12	FUND 25	
AWARD						
1. Prior Year Carryover	0.00	0.00	9,191.54	0.00	0.00	2,657,516.75
2. a. Current Year Award	62,238.00	2,924,625.00	39,900.00	10,208.00	847.00	19,145,164.02
b. Other Adjustments	0.00	(181.00)	44,783.80	0.00	0.00	32,854.11
c. Adj Curr Yr Award (sum lines 2a & 2b)	62,238.00	2,924,444.00	84,683.80	10,208.00	847.00	19,178,018.13
3. Required Matching Funds/Other	0.00	(10,866.40)	0.00	0.00	0.00	(10,866.40)
4. Total Available Award (sum lines 1, 2c, & 3)	62,238.00	2,913,577.60	93,875.34	10,208.00	847.00	21,824,668.48
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	1,097,185.26	9,191.54	0.00	0.00	2,801,583.23
6. Cash Received in Current Year	62,238.00	2,924,444.00	39,900.00	10,208.00	847.00	19,666,105.39
7. Contributed Matching Funds	0.00	(10,866.40)	0.00	0.00	0.00	(10,917.37)
8. Total Available (sum lines 5, 6, & 7)	62,238.00	4,010,762.86	49,091.54	10,208.00	847.00	22,456,771.25
EXPENDITURES						
9. Donor-Authorized Expenditures	62,238.00	3,122,317.92	44,052.68	10,208.00	847.00	20,479,509.57
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	62,238.00	3,122,317.92	44,052.68	10,208.00	847.00	20,479,509.57
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	(.27)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	888,444.94	5,038.86	0.00	0.00	1,977,261.41
a. Unearned Revenue	0.00	888,444.94	5,038.86	0.00	0.00	2,116,715.71

Description	015	016	017	018	019	
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	4,814.83
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	139,454.30
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(208,740.32)	49,822.66	0.00	0.00	1,345,158.91
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	49,822.66	0.00	0.00	1,546,595.97
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,238.00	3,133,184.32	44,052.68	10,208.00	847.00	20,485,612.38

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	BULLING PREVENTION	MEASURE H RANCHO SITES	SCHOOL READINESS	REIMBURSEABLES	PTA	ELL NAVIGATOR GRANT	REFUGEE SUPPORT SVCS
RESOURCE CODE	9150	9700	9835	9911	9915	9340	9342
REVENUE OBJECT	8677	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 11	FUND 11
AWARD							
1. Prior Year Carryover	0.00	6,950.21	0.00	0.00	0.00	103,657.00	1,518.00
2. a. Current Year Award	19,385.00	256,500.00	175,400.00	2,935,831.01	133,661.87	160,000.00	13,360.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	.75
c. Adj Curr Yr Award (sum lines 2a & 2b)	19,385.00	256,500.00	175,400.00	2,935,831.01	133,661.87	160,000.00	13,360.75
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	19,385.00	263,450.21	175,400.00	2,935,831.01	133,661.87	263,657.00	14,878.75
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	6,950.21	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	17,885.00	256,500.00	112,594.07	2,145,619.86	97,070.13	86,222.55	.75
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	17,885.00	263,450.21	112,594.07	2,145,619.86	97,070.13	86,222.55	.75
EXPENDITURES							
9. Donor-Authorized Expenditures	16,077.84	263,056.69	175,400.00	2,935,831.01	133,661.87	131,194.92	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	16,077.84	263,056.69	175,400.00	2,935,831.01	133,661.87	131,194.92	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,807.16	393.52	(62,805.93)	(790,211.15)	(36,591.74)	(44,972.37)	.75
a. Unearned Revenue	1,807.16	393.52	0.00	0.00	0.00	0.00	.75
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	62,805.93	790,211.15	36,591.74	44,972.37	0.00
14. Unused Grant Award Calculation							

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	3,307.16	393.52	0.00	0.00	0.00	132,462.08	14,878.75
15. If Carryover is allowed, enter line 14 amount here	3,307.16	393.52	0.00	0.00	0.00	132,462.08	14,878.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,077.84	263,056.69	175,400.00	2,935,831.01	133,661.87	131,194.92	0.00

Description	008	
LOCAL PROGRAM NAME	RSS HOUSING ASSIST UKRANIANS	TOTAL
RESOURCE CODE	9343	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	FUND 11	
AWARD		
1. Prior Year Carryover	32,344.00	144,469.21
2. a. Current Year Award	44,000.00	3,738,137.88
b. Other Adjustments	0.00	.75
c. Adj Curr Yr Award (sum lines 2a & 2b)	44,000.00	3,738,138.63
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	76,344.00	3,882,607.84
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	6,950.21
6. Cash Received in Current Year	11,870.40	2,727,762.76
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	11,870.40	2,734,712.97
EXPENDITURES		
9. Donor-Authorized Expenditures	3,451.27	3,658,673.60
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	3,451.27	3,658,673.60
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,419.13	(923,960.63)
a. Unearned Revenue	8,419.13	10,620.56
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	934,581.19

Description	008	
14. Unused Grant Award Calculation (line 4 minus line 9)	72,892.73	223,934.24
15. If Carryover is allowed, enter line 14 amount here	72,892.73	223,934.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,451.27	3,658,673.60

Description	001	002	003	004	
FEDERAL PROGRAM NAME	CHILD DEVELOPMENT:ARPA CA STATE PRESCHOOL RATE SUPPLEMENTS ARPA SUPPLEMENTS	CHILD NUTRITION: SCHOOL PROGRAM	CHILD NUTRITION: CCFP CLAIMS	CHILD NUTRITION: SUPPLY CHAIN ASSISTANCE (SCA) FUNDS	TOTAL
FEDERAL CATALOG NUMBER	93.575	10.555	10.558	10.555	
RESOURCE CODE	5066	5310	5320	5466	
REVENUE OBJECT	8290	8220	8220	8220	
LOCAL DESCRIPTION (if any)	12	13	13	13	
AWARD					
1. Prior Year Restricted Ending Balance	182,236.00	8,318,303.73	225,988.14	388,955.65	9,115,483.52
2. a. Current Year Award	0.00	15,140,822.01	209,885.19	0.00	15,350,707.20
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	15,140,822.01	209,885.19	0.00	15,350,707.20
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	182,236.00	23,459,125.74	435,873.33	388,955.65	24,466,190.72
REVENUES					
5. Cash Received in Current Year	0.00	12,032,164.93	209,885.19	0.00	12,242,050.12
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,108,657.08	0.00	0.00	3,108,657.08
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,108,657.08	0.00	0.00	3,108,657.08
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	15,140,822.01	209,885.19	0.00	15,350,707.20
EXPENDITURES					
10. Donor-Authorized Expenditures	94,241.04	11,813,151.96	429,362.40	388,955.65	12,725,711.05

Description	001	002	003	004	
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	94,241.04	11,813,151.96	429,362.40	388,955.65	12,725,711.05
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	87,994.96	11,645,973.78	6,510.93	0.00	11,740,479.67

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	LOTTERY	EDUCATION PROTECTION ACT	EXPANDED LEARNING OPPORTUNITIES PROGRAM	EDUCATOR EFFECTIVENESS FY 2024-25	NATIONAL BOARD CERTIFIED TEACHER INCENTIVE PROGRAM	LOTTERY INST MATERIALS PROP 20	ANTIBIAS EDUCATION GRANT
RESOURCE CODE	1110	1400	2600	6266	6271	6300	6318
REVENUE OBJECT	8560	8012	8590	8590	8590/8980	8560	8590
LOCAL DESCRIPTION (if any)	FUND 01	EPA	FUND 01			FUND 01	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	7,293,404.33	1,942,601.03	0.00	8,388,826.21	127,445.21
2. a. Current Year Award	4,195,857.24	56,753,432.00	7,609,845.00	0.00	60,000.00	1,894,733.41	0.00
b. Other Adjustments	50,775.54	0.00	(968,034.00)	0.00	0.00	155,452.58	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,246,632.78	56,753,432.00	6,641,811.00	0.00	60,000.00	2,050,185.99	0.00
3. Required Matching Funds/Other	(4,246,632.78)	70,222.00	(4,597.00)	0.00	12,287.60	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	56,823,654.00	13,930,618.33	1,942,601.03	72,287.60	10,439,012.20	127,445.21
REVENUES							
5. Cash Received in Current Year	3,374,546.75	56,753,432.00	4,502,228.00	0.00	40,000.00	1,178,473.44	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	872,086.03	0.00	2,139,583.00	0.00	20,000.00	871,712.55	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	872,086.03	0.00	2,139,583.00	0.00	20,000.00	871,712.55	0.00
8. Contributed Matching Funds	(4,246,632.78)	70,222.00	(4,597.00)	0.00	12,287.60	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	56,823,654.00	6,637,214.00	0.00	72,287.60	2,050,185.99	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	56,823,654.00	8,303,830.66	1,070,432.98	72,287.60	98,083.52	71,575.82
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	0.00	56,823,654.00	8,303,830.66	1,070,432.98	72,287.60	98,083.52	71,575.82
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	5,626,787.67	872,168.05	0.00	10,340,928.68	55,869.39

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	CA COMMUNITY SCHOOLS PARTNERSHIP ACT: IMPLEMENTATION GRANT	SPECIAL EDUCATION	MENTAL HEALTH-RELATED SERVICES	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	ARTS, MUSIC, AND INSTRUCTIONAL MATERIALS BLOCK GRANT	ARTS AND MUSIC IN SCHOOLS	CHILD NUTRITION: KITCHEN INFRASTRUCTURE AND TRAINING FUNDS
RESOURCE CODE	6332	6500	6546	6547	6762	6770	7032
REVENUE OBJECT	8590	8XXX	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)						AMS PROP 28	KIT FUNDS
AWARD							
1. Prior Year Restricted Ending Balance	84,962.07	1,227,141.00	0.00	63,621.64	7,102,702.00	2,804,233.43	819,663.00
2. a. Current Year Award	2,150,000.00	19,593,405.28	1,710,963.00	1,018,108.00	0.00	2,866,399.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,150,000.00	19,593,405.28	1,710,963.00	1,018,108.00	0.00	2,866,399.00	0.00
3. Required Matching Funds/Other	0.00	48,170,161.11	2,021,273.36	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,234,962.07	68,990,707.39	3,732,236.36	1,081,729.64	7,102,702.00	5,670,632.43	819,663.00
REVENUES							
5. Cash Received in Current Year	1,935,000.00	18,029,546.76	1,546,641.00	910,761.00	0.00	2,607,863.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	215,000.00	1,563,858.52	164,322.00	107,347.00	0.00	258,536.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	215,000.00	1,563,858.52	164,322.00	107,347.00	0.00	258,536.00	0.00
8. Contributed Matching Funds	0.00	48,170,161.11	2,021,273.36	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,150,000.00	67,763,566.39	3,732,236.36	1,018,108.00	0.00	2,866,399.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,042,214.85	67,763,566.39	3,732,236.36	962,865.02	2,766,806.00	1,165,401.37	594,056.81
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	2,042,214.85	67,763,566.39	3,732,236.36	962,865.02	2,766,806.00	1,165,401.37	594,056.81
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	192,747.22	1,227,141.00	0.00	118,864.62	4,335,896.00	4,505,231.06	225,606.19

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	CLASSIFIED EMP PROF DEVELOPMENT	COLLEGE & CAREER ACCESS PATHWAYS	SB 117 COVID-19 LEA RESPONSE FUNDS	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM
RESOURCE CODE	7311	7339	7388	7399	7412	7413	7415
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	1	FUND 01					CSESAP
AWARD							
1. Prior Year Restricted Ending Balance	28,754.50	90,000.00	313,552.00	1,043,136.00	353,890.00	23,614.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	1,063,007.00	0.00	0.00	488,757.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	26,765.51
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	1,063,007.00	0.00	0.00	515,522.51
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	28,754.50	90,000.00	313,552.00	2,106,143.00	353,890.00	23,614.00	515,522.51
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	850,404.00	0.00	0.00	33,705.51
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	6,940.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	212,603.00	0.00	0.00	474,877.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	212,603.00	0.00	0.00	474,877.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	1,063,007.00	0.00	0.00	508,582.51
EXPENDITURES							
10. Donor-Authorized Expenditures	28,754.50	34,539.29	0.00	763,102.38	86,133.00	7,782.00	515,522.51
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	28,754.50	34,539.29	0.00	763,102.38	86,133.00	7,782.00	515,522.51
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	55,460.71	313,552.00	1,343,040.62	267,757.00	15,832.00	0.00

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ETHNIC STUDIES BLOCK GRANT/LITERACY SCREENING (142)/CYBHI (133)	BLANK	LOTTERY: UNRESTRICTED (NON-PROP 20)	EDUCATION PROTECTION ACT	EDUCATOR EFFECTIVENESS BLOCK GRANT	LOTTERY: INSTRUCTIONAL MATERIALS (PROP 20)
RESOURCE CODE	7435	7810	8150	1100	1400	6266	6300
REVENUE OBJECT	8590	8590	8980/8699	8560	8012	8590	8560
LOCAL DESCRIPTION (if any)	LREBG	FUND 01	MAINTENANCE	FUND 09	FUND 09	FUND 09	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance	10,734,359.62	84,184.45	1,679,766.02	0.00	0.00	28,066.01	49,169.81
2. a. Current Year Award	0.00	786,112.00	60,532.71	28,772.54	393,454.00	0.00	12,992.89
b. Other Adjustments	0.00	0.00	0.00	305.16	0.00	0.00	1,013.41
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	786,112.00	60,532.71	29,077.70	393,454.00	0.00	14,006.30
3. Required Matching Funds/Other	0.00	0.00	10,598,000.00	(29,077.70)	530.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	10,734,359.62	870,296.45	12,338,298.73	0.00	393,984.00	28,066.01	63,176.11
REVENUES							
5. Cash Received in Current Year	0.00	697,500.00	60,532.71	26,533.24	393,454.00	0.00	9,086.13
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	88,612.00	0.00	2,544.46	0.00	0.00	4,920.17
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	88,612.00	0.00	2,544.46	0.00	0.00	4,920.17
8. Contributed Matching Funds	0.00	0.00	10,598,000.00	(2,544.46)	530.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	786,112.00	10,658,532.71	26,533.24	393,984.00	0.00	14,006.30
EXPENDITURES							
10. Donor-Authorized Expenditures	4,963,643.29	119,087.39	9,766,210.83	0.00	393,984.00	19,122.52	1,357.77
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	4,963,643.29	119,087.39	9,766,210.83	0.00	393,984.00	19,122.52	1,357.77
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	5,770,716.33	751,209.06	2,572,087.90	0.00	0.00	8,943.49	61,818.34

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	MENTAL HEALTH RELATED SERVICES	ARTS, MUSIC AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	ARTS AND MUSIC IN SCHOOLS	EXPANDED LEARNING OPPORTUNITIES	LEARNING RECOVERY EMERGENCY BLOCK GRANT	LITERACY SCREENING PROFESSIONAL DEVELOPMENT	ADULT ED
RESOURCE CODE	6546	6762	6770	7425	7435	7810	0030
REVENUE OBJECT	8560	8560	8560	8590	8590	8590	8XXX
LOCAL DESCRIPTION (if any)	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 11
AWARD							
1. Prior Year Restricted Ending Balance	3,966.25	123,376.07	21,495.00	8,046.00	111,607.00	0.00	980,354.34
2. a. Current Year Award	11,851.00	0.00	20,017.00	(8,046.00)	0.00	783.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	48,544.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,851.00	0.00	20,017.00	(8,046.00)	0.00	783.00	48,544.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	96,674.18
4. Total Available Award (sum lines 1, 2c, & 3)	15,817.25	123,376.07	41,512.00	0.00	111,607.00	783.00	1,125,572.52
REVENUES							
5. Cash Received in Current Year	11,069.00	0.00	18,215.00	(8,046.00)	0.00	783.00	48,544.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	782.00	0.00	1,802.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	782.00	0.00	1,802.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	96,674.18
9. Total Available (sum lines 5, 7c, & 8)	11,851.00	0.00	20,017.00	(8,046.00)	0.00	783.00	145,218.18
EXPENDITURES							
10. Donor-Authorized Expenditures	2,732.87	123,376.07	25,168.00	0.00	40,501.95	0.00	59,269.83
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00

Description	029	030	031	032	033	034	035
12. Total Expenditures (line 10 plus line 11)	2,732.87	123,376.07	25,168.00	0.00	40,501.95	0.00	59,269.83
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,084.38	0.00	16,344.00	0.00	71,105.05	783.00	1,066,302.69

Description	036	037	038	039	040	
STATE PROGRAM NAME	CALWORKS	ADULT ED BLOCK GRANT	CHILD DEVELOPMENT RESERVE ACCOUNT	EARLY EDUCATION CSPP ONE TIME FUNDS	CHILD NUTRITION: SCHOOL FOOD BEST PRACTICES	TOTAL
RESOURCE CODE	6371	6391	6130	7810	7033	
REVENUE OBJECT	8590	8590	8660/8990	8590	8520	
LOCAL DESCRIPTION (if any)	FUND 11	FUND 11	FUND 12	FUND 12	FUND 13	
AWARD						
1. Prior Year Restricted Ending Balance	114,170.26	73,777.37	439,284.00	1,128,976.00	321,438.12	47,609,582.74
2. a. Current Year Award	207,439.00	906,287.00	41,307.00	462,000.00	0.00	102,328,009.07
b. Other Adjustments	238,949.00	0.00	0.00	0.00	0.00	(446,228.80)
c. Adj Curr Yr Award (sum lines 2a & 2b)	446,388.00	906,287.00	41,307.00	462,000.00	0.00	101,881,780.27
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	56,688,840.77
4. Total Available Award (sum lines 1, 2c, & 3)	560,558.26	980,064.37	480,591.00	1,590,976.00	321,438.12	206,180,203.78
REVENUES						
5. Cash Received in Current Year	446,388.00	830,764.00	31,551.00	462,000.00	0.00	94,790,975.54
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	6,940.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	75,523.00	9,756.00	0.00	0.00	7,083,864.73
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	75,523.00	9,756.00	0.00	0.00	7,083,864.73
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	56,715,374.01
9. Total Available (sum lines 5, 7c, & 8)	446,388.00	906,287.00	41,307.00	462,000.00	0.00	158,590,214.28
EXPENDITURES						
10. Donor-Authorized Expenditures	199,474.32	962,486.07	0.00	0.00	271,591.47	163,850,851.44
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00

Description	036	037	038	039	040	
12. Total Expenditures (line 10 plus line 11)	199,474.32	962,486.07	0.00	0.00	271,591.47	163,850,851.44
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	361,083.94	17,578.30	480,591.00	1,590,976.00	49,846.65	42,329,352.34

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	CAL SAFE ACADEMIC SUPPORT	CAL SAFE CHILD CARE	NATIONAL BOARD CERTIFICATION	GATE	INSTRUCTIONAL MATERIALS	PROFESSIONAL LEARNING	ETIS
RESOURCE CODE	0022	0023	0027	0036	0037	0038	0039
REVENUE OBJECT	8980	8980	8980/8699	8699/8980	8980	8980	8980
LOCAL DESCRIPTION (if any)	01	01	01	01	01	01	01
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	3,847,640.79	0.00	1,585,468.98
2. a. Current Year Award	0.00	0.00	0.00	0.00	16,567.69	0.00	442,010.28
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	16,567.69	0.00	442,010.28
3. Required Matching Funds/Other	291,170.32	172,343.29	38,955.13	11,249.70	1,657,451.43	310,810.63	7,718,729.00
4. Total Available Award (sum lines 1, 2c, & 3)	291,170.32	172,343.29	38,955.13	11,249.70	5,521,659.91	310,810.63	9,746,208.26
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	16,567.69	0.00	442,010.28
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	291,170.32	172,343.29	38,955.13	11,249.70	1,657,451.43	310,810.63	7,718,729.00
9. Total Available (sum lines 5, 7c, & 8)	291,170.32	172,343.29	38,955.13	11,249.70	1,674,019.12	310,810.63	8,160,739.28
EXPENDITURES							
10. Donor-Authorized Expenditures	291,170.32	172,343.29	38,955.13	11,249.70	2,775,206.45	310,810.63	7,958,368.19
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	291,170.32	172,343.29	38,955.13	11,249.70	2,775,206.45	310,810.63	7,958,368.19
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	0.00	2,746,453.46	0.00	1,787,840.07

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	TEACHER INDUCTION PROGRAM	SEL-SOCIAL EMOTIONAL LEARNING	VISUAL & PERFORMING ARTS	FCEA	ATHLETICS/PE	MAA	SETA HEADSTART PRSCHL LAND USE
RESOURCE CODE	0041	0138	0140	0380	0385	0485	0655
REVENUE OBJECT	8980	8980	8699/8980	8699/8980	8699/8980	8699	8650
LOCAL DESCRIPTION (if any)	01	01	01	01	01	01	01
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	277,671.00	950,110.51	0.00
2. a. Current Year Award	0.00	0.00	0.00	211,378.00	30,449.83	64,169.04	8,400.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	211,378.00	30,449.83	64,169.04	8,400.00
3. Required Matching Funds/Other	417,195.80	368,248.00	5,199,768.84	92,313.58	3,948,154.15	0.00	(8,400.00)
4. Total Available Award (sum lines 1, 2c, & 3)	417,195.80	368,248.00	5,199,768.84	303,691.58	4,256,274.98	1,014,279.55	0.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	211,378.00	30,449.83	64,169.04	8,400.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	417,195.80	368,248.00	5,199,768.84	92,313.58	3,948,154.15	0.00	(8,400.00)
9. Total Available (sum lines 5, 7c, & 8)	417,195.80	368,248.00	5,199,768.84	303,691.58	3,978,603.98	64,169.04	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	417,195.80	341,570.58	5,199,768.84	303,691.58	3,990,705.98	322,439.67	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	417,195.80	341,570.58	5,199,768.84	303,691.58	3,990,705.98	322,439.67	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	26,677.42	0.00	0.00	265,569.00	691,839.88	0.00

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	SUPPLEMENTAL	CTE/ROP	STUDENT TRANSPORTATION	LEA MEDI-CAL BILLING OPTION	AGRICULTURAL COUNTY FFA	SCHOLAR DOLLARS - TIAA	CHICK FIL A
RESOURCE CODE	0711	0712	0730	9016	9056	9058	9073
REVENUE OBJECT	8980	8980	8590/8675/8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01	01	01	01	01	01	01
AWARD							
1. Prior Year Restricted Ending Balance	8,045,151.34	670,681.49	320,900.00	3,607,699.76	4,348.00	17,982.08	0.00
2. a. Current Year Award	8,328.70	310.00	4,504,754.10	1,963,443.93	0.00	0.00	500.00
b. Other Adjustments	0.00		0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,328.70	310.00	4,504,754.10	1,963,443.93	0.00	0.00	500.00
3. Required Matching Funds/Other	15,995,726.81	2,238,482.32	5,283,338.17	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	24,049,206.85	2,909,473.81	10,108,992.27	5,571,143.69	4,348.00	17,982.08	500.00
REVENUES							
5. Cash Received in Current Year	0.00	310.00	3,247,505.10	1,963,443.93	0.00	0.00	500.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,328.70	0.00	1,257,249.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,328.70	0.00	1,257,249.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	15,995,726.81	2,238,482.32	5,283,338.17	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	16,004,055.51	2,238,792.32	9,788,092.27	1,963,443.93	0.00	0.00	500.00
EXPENDITURES							
10. Donor-Authorized Expenditures	17,588,687.30	2,238,204.64	9,811,232.27	438,699.00	4,348.00	3,339.12	500.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	17,588,687.30	2,238,204.64	9,811,232.27	438,699.00	4,348.00	3,339.12	500.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	6,460,519.55	671,269.17	297,760.00	5,132,444.69	0.00	14,642.96	0.00

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	KAISER HEAL GRANT	UC DAVIS	MINDFULNESS WELLNESS GRANT	CITY OF RC MICRO GRANT - MEADOWS	FOLSOM CORDOVA EDUCATION FOUNDATION	FOLSOM GARDEN CLUB	MILLER FAMILY FOUNDATION 2
RESOURCE CODE	9093	9094	9130	9155	9352	9353	9585
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01	01	01	01	01	01	01
AWARD							
1. Prior Year Restricted Ending Balance	21,630.72	0.00	64,235.26	0.00	3,777.74	4,294.00	2,736.35
2. a. Current Year Award	0.00	40,000.00	87,500.00	5,000.00	0.00	2,953.00	15,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	40,000.00	87,500.00	5,000.00	0.00	2,953.00	15,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	21,630.72	40,000.00	151,735.26	5,000.00	3,777.74	7,247.00	17,736.35
REVENUES							
5. Cash Received in Current Year	0.00	0.00	87,500.00	5,000.00	0.00	2,953.00	15,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00		0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	40,000.00	87,500.00	5,000.00	0.00	2,953.00	15,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	13,681.40	40,000.00	151,735.26	5,000.00	2,746.45	5,286.82	12,990.33
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	13,681.40	40,000.00	151,735.26	5,000.00	2,746.45	5,286.82	12,990.33
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	7,949.32	0.00	0.00	0.00	1,031.29	1,960.18	4,746.02

Description	029	030	031	032	033	034	035
LOCAL PROGRAM NAME	RALEY'S EXTRA CREDIT	MICRON	ROTC	SAC BEE-CLIMATE SOLUTIONS	COMMUNITY PROGRAM GRANT	DONATIONS	SOARING SCHOLARS SCHOOL SUPPLIES
RESOURCE CODE	9695	9696	9810	9820	9825	9913	9914
REVENUE OBJECT	8699	8699	8699/8980	8699	8699	8699/8980	8699
LOCAL DESCRIPTION (if any)	01	01	01	01	01	01	01
AWARD							
1. Prior Year Restricted Ending Balance	3,625.91	1,907.38	92.10	498.00	0.00	423,182.40	1.60
2. a. Current Year Award	0.00	5,000.00	70,381.06	0.00	5,000.00	156,899.04	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,000.00	70,381.06	0.00	5,000.00	156,899.04	0.00
3. Required Matching Funds/Other	0.00	0.00	207,498.42	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,625.91	6,907.38	277,971.58	498.00	5,000.00	580,081.44	1.60
REVENUES							
5. Cash Received in Current Year	0.00	5,000.00	70,381.06	0.00	0.00	156,899.04	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	207,498.42	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	5,000.00	277,879.48	0.00	5,000.00	156,899.04	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,625.91	4,575.81	277,879.48	0.00	5,000.00	159,306.44	1.60
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	029	030	031	032	033	034	035
12. Total Expenditures (line 10 plus line 11)	3,625.91	4,575.81	277,879.48	0.00	5,000.00	159,306.44	1.60
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,331.57	92.10	498.00	0.00	420,775.00	0.00

Description	036	037	038	039	040	041	042
LOCAL PROGRAM NAME	INTEL DONATIONS	GARDEN GRANT	NEXTED PROJ	HARBOR FREIGHT TOOLS 4 SCHOOLS	SUPPLEMENTAL	GARDEN CLUB GRANT	CHARTER SCHOOL DONATIONS
RESOURCE CODE	9917	9919	9921	9922	0711	9353	9913
REVENUE OBJECT	8699	8699/8980	8699/8980	8699	8980	8699	8699
LOCAL DESCRIPTION (if any)	01	01	01	01	09	09	09
AWARD							
1. Prior Year Restricted Ending Balance	510,399.25	3,423.32	7,816.86	0.00	101,072.87	0.00	1,153.10
2. a. Current Year Award	53,425.39	442.00	(.20)	35,000.00	101,347.00	4,020.00	0.00
b. Other Adjustments	0.00	(219.00)	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	53,425.39	223.00	(.20)	35,000.00	101,347.00	4,020.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	563,824.64	3,646.32	7,816.66	35,000.00	202,419.87	4,020.00	1,153.10
REVENUES							
5. Cash Received in Current Year	53,425.39	442.00	(.20)	35,000.00	101,347.00	4,020.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	(219.00)	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	53,425.39	442.00	(.20)	35,000.00	101,347.00	4,020.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	69,573.63	432.86	994.99	799.48	202,419.87	4,020.00	63.21
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	036	037	038	039	040	041	042
(line 10 plus line 11)	69,573.63	432.86	994.99	799.48	202,419.87	4,020.00	63.21
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	494,251.01	3,213.46	6,821.67	34,200.52	0.00	0.00	1,089.89

Description	043	044	045	046	
LOCAL PROGRAM NAME	DONATIONS	TRANSPORTATION EQUIPMENT	FACILITIES USE	STUDENT CARE	TOTAL
RESOURCE CODE	9913	0730	0705	0780	
REVENUE OBJECT	8699	8919	8650/8699/8980	8660/8689/8699	
LOCAL DESCRIPTION (if any)	11	15	40	63	
AWARD					
1. Prior Year Restricted Ending Balance	26,580.00	946,000.00	716,240.21	1,377,187.93	23,543,508.95
2. a. Current Year Award	0.00	10,971.00	779,498.62	3,393,800.35	12,016,548.83
b. Other Adjustments	0.00	0.00	0.00	140,380.00	140,161.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,971.00	779,498.62	3,534,180.35	12,156,709.83
3. Required Matching Funds/Other	0.00	1,400,000.00	0.00	0.00	45,343,035.59
4. Total Available Award (sum lines 1, 2c, & 3)	26,580.00	2,356,971.00	1,495,738.83	4,911,368.28	81,043,254.37
REVENUES					
5. Cash Received in Current Year	0.00	7,356.00	508,746.71	3,471,516.35	10,509,320.22
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	(219.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,615.00	270,751.91	62,664.00	1,647,608.61
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,615.00	270,751.91	62,664.00	1,647,608.61
8. Contributed Matching Funds	0.00	1,400,000.00	0.00	0.00	45,343,035.59
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,410,971.00	779,498.62	3,534,180.35	57,499,964.42
EXPENDITURES					
10. Donor-Authorized Expenditures	250.00	1,379,381.25	630,313.71	571,792.56	55,760,357.55
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures					

Description	043	044	045	046	
(line 10 plus line 11)	250.00	1,379,381.25	630,313.71	571,792.56	55,760,357.55
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	26,330.00	977,589.75	865,425.12	4,339,575.72	25,282,896.82

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	143,608,470.62	301	0.00	303	143,608,470.62	305	24,170.85	161,736.18	307	143,446,734.44	309
2000 - Classified Salaries	65,246,536.37	311	48,634.55	313	65,197,901.82	315	5,635,758.04	5,820,961.16	317	59,376,940.66	319
3000 - Employee Benefits	82,217,256.88	321	4,454.24	323	82,212,802.64	325	2,428,943.82	2,468,617.01	327	79,744,185.63	329
4000 - Books, Supplies Equip Replace. (6500)	13,759,798.00	331	149,602.73	333	13,610,195.27	335	1,187,858.51	1,601,634.56	337	12,008,560.71	339
5000 - Services. . . & 7300 - Indirect Costs	39,628,432.71	341	142,743.06	343	39,485,689.65	345	9,060,627.00	11,353,629.19	347	28,132,060.46	349
				TOTAL	344,115,060.00	365			TOTAL	322,708,481.90	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	111,484,258.14	375
2. Salaries of Instructional Aides Per EC 41011	2100	16,761,844.92	380
3. STRS	3101 & 3102	30,403,547.54	382
4. PERS	3201 & 3202	4,388,310.96	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,899,825.01	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	9,511,732.58	385
7. Unemployment Insurance	3501 & 3502	62,058.07	390
8. Workers' Compensation Insurance	3601 & 3602	1,824,765.20	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	496,096.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		177,832,438.42	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)		184,561.34	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		197,056.93	396
14. TOTAL SALARIES AND BENEFITS		177,635,381.49	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		55.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.05%	
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).	322,708,481.90	
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 uses RE 9911 for the purpose of a clearing account for the Associated Student Body account activities. All expenditures in RE 9911 are offset by revenues received from the Associated Student Body accounts recognized in FD 08.

These activities in FD 01 are abated and therefore should not count in the CEA calculation.

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2024-25 Unaudited Actuals
Ending Fund Balance	979Z	38,247,578.50
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	75,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	2,675,097.28
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	20,438,121.00
Cash with Fiscal Agent - Trust Acct PERS/STRS	9760	*6,074,045.00*
Resource 0037: Instructional Material	9760	*2,746,453.00*
Resource 0039: Technology & Info Systems	9760	*1,716,531.00*
Resource 0138: SEL-Social Emotional Learning	9760	*26,677.00*
Resource 0385: Athletics/PE	9760	*265,569.00*
Resource 0485: Medi-Cal Billing	9760	*691,840.00*
Resource 0711: Supplemental20.	9760	*6,460,520.00*
Resource 0712: CTE	9760	*671,269.00*
Resource 0730: Student Transportation	9760	*297,760.00*
Liability - Compensated Absences for 12 Month Employees	9760	*1,487,457.00*
Assigned		
Other Assignments	9780	4,480,797.22
Reserve for District Uncertainties	9780	*4,480,797.22*
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	10,578,563.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 0000 Unrestricted

Description	Object	2025-26 Budget
Ending Fund Balance	979Z	24,060,825.50
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	75,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	1,647,142.63
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	114.55
Other Commitments	9760	11,129,680.65
Cash with Fiscal Agent - Trust Acct PERS/STRS-Reduced 14.55% to meet Economic Uncertainties Reserve	*9760*	*5,190,134.65*
Resource 0037: Instructional Material-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Resource 0039: Technology & Info Systems-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Resource 0138: SEL-Social Emotional Learning-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Resource 0385: Athletics/PE-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Resource 0485: Medi-Cal Billing-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Resource 0711: Supplemental	*9760*	*4,452,089.00*
Resource 0712: CTE-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Resource 0730: Student Transportation-Reduced 100% to meet Economic Uncertainties Reserve	*9760*	*0.00*
Liability - Compensated Absences for 12 Month Employees	*9760*	*1,487,457.00*
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	11,208,887.67
Unassigned/Unappropriated	9790	0.00

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	538,439,676.13	0.00	538,439,676.13	0.00	21,456,095.20	516,983,580.93	23,173,350.25
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	251,326,000.00	0.00	251,326,000.00	0.00	9,446,000.00	241,880,000.00	0.00
Total/Net OPEB Liability	10,625,365.00	0.00	10,625,365.00	200,028.00	0.00	10,825,393.00	0.00
Compensated Absences Payable	1,487,457.00	0.00	1,487,457.00	336,191.60	0.00	1,823,648.60	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Governmental activities long-term liabilities	801,878,498.13	0.00	801,878,498.13	536,219.60	30,902,095.20	771,512,622.53	23,173,350.25
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	5,236,539.00	0.00	5,236,539.00	83,000.00	0.00	5,319,539.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Business-type activities long-term liabilities	5,236,539.00	0.00	5,236,539.00	83,000.00	0.00	5,319,539.00	0.00

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	113,822,001	30,858,595	339,218,873	350,268,743	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	1,860,914	0	2,958,985	2,803,923			
09 Charter Schools Special Revenue Fund	1,119,631	796,484	1,863,485	2,245,577			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	1,544,768	72,778	2,051,472	1,774,364			
12 Child Development Fund	3,255,340	1,095,778	3,679,886	3,270,820			
13 Cafeteria Special Revenue Fund	12,192,339	484,094	15,380,057	12,932,056			
14 Deferred Maintenance Fund	1,096,748	422,243	776,270	1,733,973			
15 Pupil Transportation Equipment Fund	983,189	5,599	10,971	1,379,381			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	135,386,724	2,522,274	3,673,905	21,771,599	Yes	Yes	Yes
25 Capital Facilities Fund	107,728,942	414,125	21,219,447	8,510,301	Yes	Yes	Yes
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	285	0	285	0			
40 Special Reserve Fund for Capital Outlay Projects	3,449,630	101,024	1,213,657	2,610,472			
49 Capital Project Fund for Blended Component Units	0	0	0	0			
Debt Service Funds							
51 Bond Interest and Redemption Fund	38,579,276	3,851,080	39,315,216	38,187,529			
52 Debt Service Fund for Blended Component Units	0	0	0	0			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	0	0	0	0			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	421,019,787	40,624,074	431,362,509	447,488,738			

10% of Total Governmental Funds	42,101,979	4,062,407	43,136,251	44,748,874			
Enterprise Funds	**Assets & Deferred Outflows of Resources Object Codes 9100-9499**	**Liabilities & Deferred Inflows of Resources Object Codes 9500-9699**	**Revenues Object Codes 8000-8799**	**Expenses Object Codes 1000-7399**	**10% Criterion**	**5% Criterion**	**Automatic Major Fund?**
61 Cafeteria Enterprise Fund	0	0	0	0			
62 Charter Schools Enterprise Fund	0	0	0	0			
63 Other Enterprise Fund	2,575,870	(1,763,706)	3,534,180	(1,336,551)	Yes		
Total Enterprise Funds	2,575,870	(1,763,706)	3,534,180	(1,336,551)			
10% of Total Enterprise Funds	257,587	(176,371)	353,418	(133,655)			
Total Governmental & Enterprise Funds	423,595,657	38,860,368	434,896,689	446,152,187			
5% of Total Gov't & Enterprise Funds	21,179,783	1,943,018	21,744,834	22,307,609			

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	354,864,319.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,349,846.75
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	3,413,098.44
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	91,745.00
5. Interfund Transfers Out	All	9300	7600-7629	2,350,000.00
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)				5,854,843.44
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)				338,659,629.77

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)	20,812.82
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,271.68

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.)	308,843,298.75	15,303.63
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)	308,843,298.75	15,303.63
B. Required effort (Line A.2 times 90%)	277,958,968.88	13,773.27
C. Current year expenditures (Line I.E and Line II.B)	338,659,629.77	16,271.68
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)	173,601,260.54		173,601,260.54			185,659,954.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,149.29		20,149.29			20,795.97
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)	20,653.73		20,653.73	21,070.82		21,070.82
2. Total Charter Schools ADA (Form A, Line C9)	142.24		142.24	133.00		133.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,795.97			21,203.82
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)	473,662.36		473,662.36	466,309.00		466,309.00
2. Timber Yield Tax (Object 8022)	10.31		10.31	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)	72,027,467.43		72,027,467.43	71,271,316.00		71,271,316.00
5. Unsecured Roll Taxes (Object 8042)	2,660,109.24		2,660,109.24	2,357,710.00		2,357,710.00
6. Prior Years' Taxes (Object 8043)	521,279.21		521,279.21	505,973.00		505,973.00
7. Supplemental Taxes (Object 8044)	988,428.69		988,428.69	1,347,049.00		1,347,049.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	12,624,248.57		12,624,248.57	10,240,023.00		10,240,023.00

	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)	18,405.87		18,405.87	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,007,146.04		3,007,146.04	2,973,747.00		2,973,747.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	92,320,757.72	0.00	92,320,757.72	89,162,127.00	0.00	89,162,127.00
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)	92,320,757.72	0.00	92,320,757.72	89,162,127.00	0.00	89,162,127.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,557,293.98			5,107,444.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,598,000.00		10,598,000.00	11,079,587.00		11,079,587.00
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)	10,598,000.00	0.00	15,155,293.98	11,079,587.00	0.00	16,187,031.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	163,168,965.00		163,168,965.00	177,618,318.00		177,618,318.00
25. LCFF State Aid - Prior Years (Object 8019)	(8,728.00)		(8,728.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	163,160,237.00	0.00	163,160,237.00	177,618,318.00	0.00	177,618,318.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	341,082,357.98		341,082,357.98	346,836,482.00		346,836,482.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,424,229.05		3,424,229.05	2,015,000.00		2,015,000.00

	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)			173,601,260.54			185,659,954.77
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0321			1.0196
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			185,659,954.77			201,489,738.39
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			92,320,757.72			89,162,127.00
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)			2,495,516.40			2,544,458.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			108,494,491.03			128,514,642.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			108,494,491.03			128,514,642.39
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,036,490.02			1,272,016.72
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			94,357,247.74			90,434,143.72
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)			106,458,001.01			127,242,625.67
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			94,357,247.74			
b. State Subventions (Line D8)			106,458,001.01			
c. Less: Excluded Appropriations (Line C23)			15,155,293.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			185,659,954.77			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			185,659,954.77			201,489,738.39
12. Appropriations Subject to the Limit (Line D9d)			185,659,954.77			

	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."						

Linda Thurlo	lthurlo@fcusd.org	916-294-9000
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) — 10,345,251.61
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) — 282,108,789.19

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.67%

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) — 11,939,273.31
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,950,521.77

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	150,580.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	43,911.40
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,228,315.13
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)	17,312,601.61
9. Carry-Forward Adjustment (Part IV, Line F)	870,933.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,183,535.55
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	197,970,331.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	42,754,867.54
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,413,984.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,931,042.25
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,063,737.69
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,055,753.91
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)	407,432.55
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)	59,816.09
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)	32,240,761.99
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,803,922.86
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,729,055.84
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,878,872.54
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,623,891.55
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)	339,933,470.54
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.09%
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)	5.35%

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)	17,312,601.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	351,045.77
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 (4.94%) times Part III, Line B19); zero if negative	870,933.94
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.63%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	870,933.94
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)	870,933.94

Approved indirect cost rate: 4.94%

Highest rate used in any program: 5.63%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,044,161.95	347,981.60	4.94%
01	3010	3,060,065.75	151,167.25	4.94%
01	3182	169,262.54	8,361.57	4.94%
01	3310	4,085,507.29	201,824.06	4.94%
01	3311	36,328.04	1,794.61	4.94%
01	3315	93,105.58	4,599.42	4.94%
01	3327	241,214.98	11,916.02	4.94%
01	3345	1,027.25	50.75	4.94%
01	3395	14,443.49	713.51	4.94%
01	3550	142,352.77	7,032.23	4.94%
01	4035	401,627.82	19,840.41	4.94%
01	4127	307,305.75	15,180.90	4.94%
01	4201	38,070.98	1,880.71	4.94%
01	4203	260,342.18	12,860.90	4.94%
01	5630	66,285.12	3,274.48	4.94%
01	6010	782,283.40	38,644.80	4.94%
01	6053	537,917.46	26,573.12	4.94%
01	6266	1,020,042.86	50,390.12	4.94%
01	6318	68,206.30	3,369.52	4.94%
01	6332	1,946,078.56	96,136.29	4.94%
01	6385	128,755.72	6,360.53	4.94%
01	6387	1,189,299.93	58,751.42	4.94%
01	6388	503,573.25	28,346.88	5.63%
01	6500	60,684,985.78	2,997,838.29	4.94%
01	6520	102,229.85	5,050.15	4.94%
01	6546	3,556,543.13	175,693.23	4.94%
01	6547	917,538.62	45,326.40	4.94%
01	6695	180,368.22	3,649.59	2.02%
01	6762	2,636,560.72	130,245.28	4.94%
01	7220	342,537.19	16,678.58	4.87%
01	7339	32,913.37	1,625.92	4.94%
01	7399	727,179.72	35,922.66	4.94%
01	7412	82,079.06	4,053.94	4.94%
01	7413	7,416.49	365.51	4.93%
01	7810	113,481.41	5,605.98	4.94%
01	9010	4,672,253.15	38,064.89	0.81%

09	6053	43,350.59	2,141.52	4.94%
09	6266	18,222.34	900.18	4.94%
09	6546	2,604.22	128.65	4.94%
09	6762	117,568.20	5,807.87	4.94%
09	7435	38,595.34	1,906.61	4.94%
11	6391	916,482.50	45,308.57	4.94%
12	5066	89,804.69	4,436.35	4.94%
12	6105	2,736,880.93	135,201.92	4.94%
12	6127	41,978.92	2,073.76	4.94%
13	5310	6,214,320.55	306,987.44	4.94%
13	5320	409,150.37	20,212.03	4.94%

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		8,437,996.02	8,437,996.02
2. State Lottery Revenue	8560	4,275,710.48		2,064,192.29	6,339,902.77
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	(4,275,710.48)	4,275,710.48		0.00
7. Total Available (Sum Lines A1 through A6)		0.00	4,275,710.48	10,502,188.31	14,777,898.79
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	4,275,710.48	0.00	4,275,710.48
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,120.86	1,120.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			98,320.43	98,320.43
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)		0.00	4,275,710.48	99,441.29	4,375,151.77
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	10,402,747.02	10,402,747.02

D. COMMENTS:

Expenditure cost of technology installation, software-License and on-line services

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	29,547.40	0.00	29,547.40	1,694.86		31,242.26
1110	Regular Education, K–12	191,236,632.72	35,222,049.35	226,458,682.07	12,989,812.26		239,448,494.33
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,332,731.28	726,777.29	3,059,508.57	175,495.33		3,235,003.90
3300	Independent Study Centers	1,761,513.54	194,147.61	1,955,661.15	112,177.95		2,067,839.10
3400	Opportunity Schools	249,982.13	4,570.79	254,552.92	14,601.32		269,154.24
3550	Community Day Schools	1,195,277.01	197,568.37	1,392,845.38	79,894.49		1,472,739.87
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	5,852,155.81	1,071,096.05	6,923,251.86	397,122.08		7,320,373.94
4110	Regular Education, Adult	425.24	2,742.47	3,167.71	181.70		3,349.41
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	3,065,743.65	4,570.79	3,070,314.44	176,115.16		3,246,429.60
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	81,024,772.55	0.00	81,024,772.55	4,647,631.85		85,672,404.40
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	30,033.23	30,033.23	1,722.72		31,755.95
8500	Child Care and Development Services	0.00	1,210,339.18	1,210,339.18	69,425.82		1,279,765.00
Other Costs							
----	Food Services					647,145.60	647,145.60
----	Enterprise					1,063,737.69	1,063,737.69
----	Facilities Acquisition & Construction					2,785,209.66	2,785,209.66
----	Other Outgo					3,878,750.78	3,878,750.78
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,838,033.70	1,838,033.70	1,087,110.63		2,925,144.33
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(514,220.07)		(514,220.07)
----	**Total General Fund and Charter Schools Funds Expenditures**	286,748,781.33	40,501,928.83	327,250,710.16	19,238,766.10	8,374,843.73	354,864,319.99

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	29,485.51	0.00	0.00	61.89	0.00	0.00	0.00			0.00	0.00	29,547.40
1110	Regular Education, K–12	132,909,376.29	9,624,230.06	2,004,371.70	21,051,157.12	16,640,311.99	0.00	8,838,432.82			168,752.74	0.00	191,236,632.72
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,534,621.96	162,625.48	0.00	415,842.55	0.00	0.00	5,341.06			214,300.23	0.00	2,332,731.28
3300	Independent Study Centers	1,489,670.29	2,840.00	0.00	213,783.29	47,889.00	0.00	2,400.00			4,930.96	0.00	1,761,513.54
3400	Opportunity Schools	249,982.13	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	249,982.13
3550	Community Day Schools	583,698.35	0.00	0.00	481,470.99	129,015.34	0.00	0.00			1,092.33	0.00	1,195,277.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	5,428,017.68	225,738.21	0.00	90,523.43	156.87	0.00	107,719.62			0.00	0.00	5,852,155.81
4110	Regular Education, Adult	425.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	425.24
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	2,542,143.99	403,725.02	1,366.06	107,706.90	1,811.59	0.00	0.00			8,990.09	0.00	3,065,743.65
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	58,108,441.59	4,669,609.42	0.00	30,502.19	12,731,333.73	5,484,217.61	0.00			668.01	0.00	81,024,772.55
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		202,875,863.03	15,088,768.19	2,005,737.76	22,391,048.36	29,550,518.52	5,484,217.61	8,953,893.50	0.00	0.00	398,734.36	0.00	286,748,781.33

* 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	4,044,825.71	28,141,737.45	3,035,486.19	35,222,049.35
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	51,329.94	675,447.35	0.00	726,777.29
3300	Independent Study Centers	41,278.47	152,869.14	0.00	194,147.61
3400	Opportunity Schools	4,570.79	0.00	0.00	4,570.79
3550	Community Day Schools	17,368.99	180,199.38	0.00	197,568.37
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	117,240.66	953,855.39	0.00	1,071,096.05
4110	Regular Education, Adult	2,742.47	0.00	0.00	2,742.47
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	4,570.79	0.00	0.00	4,570.79
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	30,033.23	0.00	30,033.23
8500	Child Care and Development Svcs.	0.00	1,210,339.18	0.00	1,210,339.18
Other Funds					
- -	Adult Education (Fund 11)	0.00	933,432.80	0.00	933,432.80
- -	Child Development (Fund 12)	0.00	318,051.91	0.00	318,051.91
- -	Cafeteria (Funds 13 and 61)	0.00	586,548.99	0.00	586,548.99
Total Allocated Support Costs		4,283,927.82	33,182,514.82	3,035,486.19	40,501,928.83

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)	3,099,665.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	150,580.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,353,386.36
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,149,354.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	19,752,986.17
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	286,748,781.33
2	Total Allocated Costs (from Form PCR, Column 2, Total)	40,501,928.83
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	327,250,710.16
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,729,055.84
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,878,872.54
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,506,247.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,114,175.59
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	344,364,885.75
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.74%

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)	647,145.60				647,145.60
Enterprise (Objects 1000-5999, 6400-6920)		1,063,737.69			1,063,737.69
Facilities Acquisition & Construction (Objects 1000-6700)			2,785,209.66		2,785,209.66
Other Outgo (Objects 1000 - 7999)				3,878,750.78	3,878,750.78
Total Other Costs	647,145.60	1,063,737.69	2,785,209.66	3,878,750.78	8,374,843.73

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,332,879.50	1,358,946.82	595,480.08	996,621.39	33,182,514.82	0.00	3,035,486.19
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	884.93	884.93	884.93	884.93	937.02		1,302.00
3100	Alternative Schools							
3200	Continuation Schools	11.23	11.23	11.23	11.23	22.49		
3300	Independent Study Centers	9.03	9.03	9.03	9.03	5.09		
3400	Opportunity Schools	1.00	1.00	1.00	1.00			
3550	Community Day Schools	3.80	3.80	3.80	3.80	6.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	25.65	25.65	25.65	25.65	31.76		
4110	Regular Education, Adult	.60	.60	.60	.60			
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	1.00	1.00	1.00	1.00			
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					1.00		
8500	Child Care and Development Services					40.30		
Other Funds	**Description**							
- -	Adult Education (Fund 11)					31.08		
- -	Child Development (Fund 12)					10.59		
- -	Cafeteria (Funds 13 & 61)					19.53		
C. Total Allocation Factors		937.24	937.24	937.24	937.24	1,104.86	0.00	1,302.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(644,919.09)	0.00	(525,104.90)				
Other Sources/Uses Detail					125,149.37	2,350,000.00		
Fund Reconciliation							1,058,748.91	1,321,391.25
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	571,461.00	0.00	10,884.83	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							303,417.50	577,269.46
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	250.00	0.00	45,308.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	45,308.57
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	30,158.00	0.00	141,712.03	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,839.75	138,527.51
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(60,523.91)	327,199.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							49,330.00	354,452.64
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					950,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,400,000.00	0.00		
Fund Reconciliation							966,804.00	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

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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,022,483.96	0.00		
Fund Reconciliation							52,221.31	1,262,655.48
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					22,710.10	0.00		
Fund Reconciliation							1,452,708.13	135,692.59
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	3,250.00	0.00						
Other Sources/Uses Detail					200,000.00	462,000.00		
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								

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								
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	100,324.00	0.00						
Other Sources/Uses Detail					0.00	1,908,343.43		
Fund Reconciliation							0.00	49,772.10
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	705,443.00	(705,443.00)	525,104.90	(525,104.90)	4,720,343.43	4,720,343.43	3,885,069.60	3,885,069.60

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Assets	Funds 01-57, except where indicated									
Cash			9110-9140	96,832,912.07	1,860,913.51	790,636.97	1,251,724.90	2,971,202.95	8,925,908.00	1,079,790.47
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables			9200-9290	12,941,992.13	0.00	25,576.63	293,043.37	282,297.00	3,217,101.06	16,958.00
Due from Other Funds			9310	1,058,748.91	0.00	303,417.50	0.00	1,839.75	49,330.00	0.00
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaids			9330	2,988,347.84	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization – Subscription Assets			9475							

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	28,195,492.05	0.00	120,479.30	19,034.89	18,982.63	129,641.48	422,242.83
Due to Other Funds			9610	1,321,391.25	0.00	577,269.46	45,308.57	138,527.51	354,452.64	0.00
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue			9650	1,341,711.61	0.00	98,734.74	8,434.88	938,267.60	0.00	0.00
Subscription Liability			9660							
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Total/Net OPEB Liability			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only			9690							
Deferred Inflows of Resources - OPEB only			9690							
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			979Z	82,963,406.04	1,860,913.51	323,147.60	1,471,989.93	2,159,561.96	11,708,244.94	674,505.64

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	93,446,178.85	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	169,127,463.28	0.00	1,668,236.70	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	3,392,001.05	0.00	32,228.00	48,544.00	0.00	0.00	25,704.00
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	3,062,719.98	0.00	628.93	96,674.18	0.00	776.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	22,077.84	0.00	0.00	0.00	0.00	17,770.07	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	70,918,997.94	2,958,985.18	162,391.41	1,906,254.19	3,679,885.60	15,361,510.77	0.00
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Expenditures										
Instruction		1000-1999	1000-7999	201,766,272.29	0.00	1,109,590.74	835,754.78	2,265,409.41	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	16,946,279.46	0.00	0.00	36,564.89	64,258.48	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	2,840,052.81	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	22,592,964.90	0.00	393,563.54	856,736.17	283,581.75	0.00	0.00
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	8,519,703.80	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	647,145.60	0.00	0.00	0.00	0.00	12,581,054.81	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	30,506,262.10	0.00	40,877.81	0.00	229,911.23	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	4,149,354.50	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	14,507,065.77	0.00	582,345.83	45,308.57	141,712.03	327,199.47	0.00
Plant Services		8000-8999, except 8500	1000-7999	33,462,049.92	0.00	119,199.26	0.00	35,711.67	23,801.47	223,973.86
Facility Acquisition and Construction		8500	1000-7999	2,785,209.66	0.00	0.00	0.00	250,235.07	0.00	1,509,999.32
Ancillary Services		4000-4999	1000-7999	8,953,893.50	2,803,922.86	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 09 Charter Schools Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 14 Deferred Maintenance Fund
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	1,063,737.69	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,528,750.78	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	125,149.37	0.00	0.00	0.00	0.00	0.00	950,000.00
Interfund Transfers Out		9300	7600-7629	2,350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Assets	Funds 01-57, except where indicated									
Cash			9110-9140	12,770.05	134,409,854.73	104,196,975.29	192.00	2,750,202.35	35,358,576.20	390,441,659
Investments			9150	0.00	0.00	0.00	0.00	0.00	2,705,970.19	2,705,970
Receivables			9200-9290	3,615.00	924,647.82	2,079,259.00	93.00	699,427.54	514,730.00	20,998,741
Due from Other Funds			9310	966,804.00	52,221.31	1,452,708.13	0.00	0.00	0.00	3,885,070
Stores			9320	0.00	0.00	0.00	0.00	0.00	0.00	0
Prepaids			9330	0.00	0.00	0.00	0.00	0.00	0.00	2,988,348
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00	0
Lease Receivable			9380	0.00	0.00	0.00	0.00	0.00	0.00	0
Land			9410							
Land Improvements			9420							
Accumulated Depreciation - Land Improvements			9425							
Buildings			9430							
Accumulated Depreciation - Buildings			9435							
Equipment			9440							
Accumulated Depreciation - Equipment			9445							
Work in Progress			9450							
Lease Assets			9460							
Accumulated Amortization - Lease Assets			9465							
Subscription Assets			9470							
Accumulated Amortization – Subscription Assets			9475							

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Deferred Outflows of Resources - pensions only			9490							
Deferred Outflows of Resources - OPEB only			9490							
Deferred Outflows of Resources - other			9490	0.00	0.00	0.00	0.00	0.00	0.00	0
Liabilities										
Accounts Payable and Other Current Liabilities			9500-9599, 9620	5,599.30	1,259,618.62	278,432.57	0.00	101,024.08	0.00	30,550,548
Due to Other Funds			9610	0.00	1,262,655.48	135,692.59	0.00	0.00	0.00	3,835,298
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00	0
Unearned Revenue			9650	0.00	0.00	0.00	0.00	0.00	3,851,080.40	6,238,229
Subscription Liability			9660							
General Obligation Bonds Payable			9661							
State School Building Loan Payable			9662							
Net Pension Liability (Asset)			9663							
Total/Net OPEB Liability			9664							
Compensated Absences Payable			9665							
COPs Payable			9666							
Leases Payable			9667							
Lease Revenue Bonds Payable			9668							
Other General Long-Term Debt			9669							
Deferred Inflows of Resources - pensions only			9690							
Deferred Inflows of Resources - OPEB only			9690							
Deferred Inflows of Resources - other			9690	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Balance / Net Position			979Z	977,589.75	132,864,449.76	107,314,817.26	285.00	3,348,605.81	34,728,195.99	380,395,713

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	93,446,179
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	38,130,796.91	38,130,797
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	712,623.75	0.00	0.00	4,389.28	717,013
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	170,795,700
Interest and Investment Earnings	0000-1999		8660-8662	10,971.00	3,572,705.25	4,156,177.00	285.00	200,964.28	1,179,120.29	12,618,700
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	101,200.00	17,184.73	0.00	1,012,693.11	909.50	4,292,786
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	16,332,339.72	0.00	0.00	0.00	16,372,188
	6200, 7710		8290, 8587, 8699							
	2000-6199, 6201-7709,		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,							
Operating Grants and Contributions	7711-9999		8780-8799	0.00	0.00	1,122.04	0.00	0.00	0.00	94,989,147
	0000-7709, 7711-9999		8545							
	7710		8545, 8660-8662							
Capital Grants and Contributions	6200		8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Expenditures										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	205,977,027
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	17,047,103
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	2,840,053
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	24,126,846
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	1,379,381.25	0.00	0.00	0.00	0.00	0.00	9,899,085
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	13,228,200
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	30,777,051
General Administration:										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	4,149,355
All Other General Administration		7100-7699	1000-7999	0.00	0.00	1,886,841.18	0.00	0.00	0.00	17,490,473
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00	0.00	0.00	568,308.19	0.00	34,433,044
Facility Acquisition and Construction		8500	1000-7999	0.00	21,148,252.19	6,623,460.27	0.00	2,042,163.94	0.00	34,359,320
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	11,757,816

	Resource	Function	Object	Fund 15 Pupil Transportation Equipment Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	1,063,738
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	1,528,751
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	12,403,168.45	12,403,168
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	25,784,360.31	25,784,360
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	623,347.00	0.00	0.00	0.00	0.00	623,347
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	1,400,000.00	2,022,483.96	22,710.10	0.00	200,000.00	0.00	4,720,343
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	462,000.00	0.00	2,812,000
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	72,000,000.00	0.00	0.00	0.00	0.00	72,000,000
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets	Funds 01-57, except where indicated				
Cash			9110-9140		390,441,659
Investments			9150		2,705,970
Receivables			9200-9290		20,998,741
Due from Other Funds			9310		3,885,070
Stores			9320		0
Prepaids			9330	0	2,988,348
Other Current Assets			9340		0
Lease Receivable			9380		0
Land			9410	0	0
Land Improvements			9420	0	0
Accumulated Depreciation - Land Improvements			9425	0	0
Buildings			9430	0	0
Accumulated Depreciation - Buildings			9435	0	0
Equipment			9440	0	0
Accumulated Depreciation - Equipment			9445	0	0
Work in Progress			9450	0	0
Lease Assets			9460	0	0
Accumulated Amortization - Lease Assets			9465	0	0
Subscription Assets			9470	0	0
Accumulated Amortization – Subscription Assets			9475	0	0
					0

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Deferred Outflows of Resources - pensions only			9490	0	0
Deferred Outflows of Resources - OPEB only			9490	0	0
Deferred Outflows of Resources - other			9490	0	0
Liabilities					
Accounts Payable and Other Current Liabilities			9500-9599, 9620		30,550,548
Due to Other Funds			9610		3,835,298
Current Loans			9640		0
Unearned Revenue			9650		6,238,229
Subscription Liability			9660	0.00	0.00
General Obligation Bonds Payable			9661	0	0
State School Building Loan Payable			9662	0	0
Net Pension Liability (Asset)			9663	0	0
Total/Net OPEB Liability			9664	0	0
Compensated Absences Payable			9665	0	0
COPs Payable			9666	0	0
Leases Payable			9667	0	0
Lease Revenue Bonds Payable			9668	0	0
Other General Long-Term Debt			9669	0	0
Deferred Inflows of Resources - pensions only			9690	0	0
Deferred Inflows of Resources - OPEB only			9690	0	0
Deferred Inflows of Resources - other			9690	0	0
Fund Balance / Net Position			979Z	0	380,395,713

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
General Revenues					
Taxes and Subventions:					
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097		93,446,179
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614		38,130,797
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629		717,013
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590		170,795,700
Interest and Investment Earnings	0000-1999		8660-8662		12,618,700
Interagency Revenues	0000-1999		8677, 8780-8799		0
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710		4,292,786
Program Revenues					
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710		16,372,188
	6200, 7710		8290, 8587, 8699		
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799		94,989,147
	0000-7709, 7711-9999		8545		
	7710		8545, 8660-8662		
Capital Grants and Contributions	6200		8590, 8660-8662		0

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Expenditures					
Instruction		1000-1999	1000-7999		205,977,027
Instruction - Related Services:					
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999		17,047,103
Instructional Library, Media and Technology		2420	1000-7999		2,840,053
School Site Administration		2700	1000-7999		24,126,846
Pupil Services:					
Home-To-School Transportation		3600	1000-7999		9,899,085
Food Services		3700	1000-7999		13,228,200
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999		30,777,051
General Administration:					
Centralized Data Processing		7700	1000-7999		4,149,355
All Other General Administration		7100-7699	1000-7999		17,490,473
Plant Services		8000-8999, except 8500	1000-7999		34,433,044
Facility Acquisition and Construction		8500	1000-7999		34,359,320
Ancillary Services		4000-4999	1000-7999		11,757,816

	Resource	Function	Object	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Community Services		5000-5999	1000-7999		0
Enterprise Activities		6000-6999	1000-7999		1,063,738
Other Outgo:					
Transfers Between Agencies		9200	7110-7299		1,528,751
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438		12,403,168
Debt Service - Interest		9100, 9102	7434, 7438		25,784,360
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699		623,347
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800		0
Depreciation (Unallocated)		0000	6900		0
Amortization (Unallocated)		0000	6910 & 6920		0
Other Financing Sources and Uses					
Interfund Transfers In			8910-8929		4,720,343
Interfund Transfers Out		9300	7600-7629		2,812,000
Proceeds from Long-Term Debt			8931-8951, 8971-8974		72,000,000
Proceeds from Disposal of Capital Assets			8953		0
All Other Financing Sources			8961-8965, 8979		0
All Other Financing Uses		9200	7651-7699		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	390,441,659	0	CE014			390,441,659
Investments			9150	2,705,970	0	CE014			2,705,970
Receivables			9200-9290	20,998,741	0	CE014, CE018			20,998,741
Due from Other Funds			9310	3,885,070	0	CE014, CE018, CE020			3,885,070
Stores			9320	0	0	CE014			0
Prepaids			9330	2,988,348	0	CE003, CE013, CE014			2,988,348
Other Current Assets			9340	0	0	CE014			0
Lease Receivable			9380	0					0
Land			9410	0	0	CE001, CE004, CE005, CE011, CE014			0
Land Improvements			9420	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Land Improvements			9425	0	0	CE005, CE012, CE014			0
Buildings			9430	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Buildings			9435	0	0	CE005, CE012, CE014			0
Equipment			9440	0	0	CE001, CE004, CE005, CE011, CE014			0
Accumulated Depreciation - Equipment			9445	0	0	CE005, CE012, CE014			0
Work in Progress			9450	0	0	CE001, CE004, CE005, CE011, CE014			0
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	0	CE001, CE014, CE028			0
Accumulated Amortization – Subscription Assets			9475	0	0	CE014, CE027, CE028			0
Deferred Outflows of Resources - pensions only			9490	0	0	CE014, CE023, CE024			0
Deferred Outflows of Resources - OPEB only			9490	0	0	CE014, CE021, CE026			0
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	30,550,548	0	CE008, CE014, CE018			30,550,548
Due to Other Funds			9610	3,835,298	0	CE014, CE018, CE020			3,835,298
Current Loans			9640	0					0
Unearned Revenue			9650	6,238,229	0	CE014			6,238,229
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	0	CE002, CE003, CE008, CE013			0
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	0	CE009, CE014			0
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	0	CE002, CE003, CE010, CE013, CE014, CE022			0
Deferred Inflows of Resources - pensions only			9690	0	0	CE014, CE023			0
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	380,395,713	0		0		380,395,713

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	93,446,179				93,446,179	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	38,130,797				38,130,797	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	717,013				717,013	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	170,795,700	0	CE006, CE007, CE010, CE022		170,795,700	
Interest and Investment Earnings	0000-1999		8660-8662	12,618,700	0	CE006, CE007, CE016		12,618,700	
Interagency Revenue	0000-1999		8677, 8780-8799	0	0	CE010, CE016, CE017, CE022		0	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	4,292,786	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		4,292,786	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	16,372,188	0	CE005, CE010, CE016, CE022		16,372,188	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	94,989,147	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		94,989,147	
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0	0	CE010, CE022		0	
	7710		8545, 8660-8662						
	6200		8590, 8660-8662						
Expenditures									
Instruction		1000-1999	1000-7999	205,977,027	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		205,977,027	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	17,047,103	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025. CE026, CE027		17,047,103	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Instructional Library, Media and Technology		2420	1000-7999	2,840,053	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		2,840,053	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
School Site Administration		2700	1000-7999	24,126,846	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		24,126,846	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	9,899,085	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		9,899,085	
Food Services		3700	1000-7999	13,228,200	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		13,228,200	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	30,777,051	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		30,777,051	
General Administration:									
Centralized Data Processing		7700	1000-7999	4,149,355	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		4,149,355	
All Other General Administration		7100-7699	1000-7999	17,490,473	0	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		17,490,473	
Plant Services		8000-8999, except 8500	1000-7999	34,433,044	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		34,433,044	
Facility Acquisition and Construction		8500	1000-7999	34,359,320	0	CE001		34,359,320	Unbalanced

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Ancillary Services		4000-4999	1000-7999	11,757,816	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		11,757,816	
Community Services		5000-5999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		0	
Enterprise Activities		6000-6999	1000-7999	1,063,738	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025,CE026, CE027		1,063,738	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries: Entry Amounts	Conversion Entries: Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,528,751	0	CE016, CE017		1,528,751	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	12,403,168	0	CE002, CE015		12,403,168	Unbalanced
Debt Service - Interest		9100, 9102	7434, 7438	25,784,360	0	CE008, CE010, CE013, CE015		25,784,360	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	623,347	0	CE003, CE013, CE015		623,347	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	4,720,343	0	CE016, CE017, CE019		4,720,343	
Interfund Transfers Out		9300	7600-7629	2,812,000	0	CE016, CE017, CE019		2,812,000	
Proceeds from Long-Term Debt			8931-8951, 8971-8974	72,000,000	0	CE003		72,000,000	Unbalanced
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities				Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource		Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,770	Expenditures by function	-	-	-	-	-	11,482,363	-	-	-	-	306,987	-	23,801	-	-	11,813,151
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.19983%	0.0%	0.0%	0.0%	0.0%	2.59869%	0.0%	0.20148%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	17,272	-	-	-	-	462	-	36	-	-	17,770
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	17,272	-	-	-	-	462	-	36	-	-	17,770
01-57 6500	Special Education	6,000	Expenditures by function	50,235,619	4,129,914	-	30,335	178,731	-	9,895,995	-	-	-	3,225,481	-	668	-	66,823	67,763,566
			Percentage of total	74.13367%	6.09459%	0.0%	0.04477%	0.26376%	0.0%	14.60371%	0.0%	0.0%	0.0%	4.75990%	0.0%	0.00099%	0.0%	0.09861%	100.00000%
			Default revenue by function	4,448	366	-	3	16	-	876	-	-	-	286	-	-	-	6	6,001
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	4,448	366	-	3	16	-	876	-	-	-	286	-	-	-	6	6,001
01-57 9010	Other Restricted Local	16,348,418	Expenditures by function	2,024,011	12,475	136,959	46,449	-	-	466,638	2,087,314	-	-	53,065	-	36,639	-	-	4,863,550
			Percentage of total	41.61592%	0.25650%	2.81603%	0.95504%	0.0%	0.0%	9.59460%	42.91750%	0.0%	0.0%	1.09108%	0.0%	0.75334%	0.0%	0.0%	100.00001%
			Default revenue by function	6,803,545	41,934	460,376	156,134	-	-	1,568,565	7,016,332	-	-	178,374	-	123,159	-	-	16,348,419
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	6,803,545	41,934	460,376	156,134	-	-	1,568,565	7,016,332	-	-	178,374	-	123,159	-	-	16,348,419
Total Charges for Services (from fund consolidation worksheet)		16,372,188																	
Unbalanced			Subtotal of Charges for Services by function:	6,807,993	42,300	460,376	156,137	16	17,272	1,569,441	7,016,332	-	-	179,122	-	123,195	-	6	16,372,190
			User identification of conversion entries, adjustments, and rounding differences, by function:																-

Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):	6,807,993	42,300	460,376	156,137	16	17,272	1,569,441	7,016,332	-	-	179,122	-	123,195	-	6	16,372,190

Operating Grants and Contributions: Governmental Activities

Extracted expenditures by function, default identification of program revenues by function, and user adjustments

Funds Resource		Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
01-57 2600	Expanded Learning Opportunities Program	6,641,811	Expenditures by function	1,970,946	-	-	319,880	-	-	866,243	3,887,093	-	-	347,982	-	-	911,687	-	8,303,831
			Percentage of total	23.73538%	0.0%	0.0%	3.85220%	0.0%	0.0%	10.43185%	46.81084%	0.0%	0.0%	4.19062%	0.0%	0.0%	10.97911%	0.0%	100.00000%
			Default revenue by function	1,576,459	-	-	255,856	-	-	692,864	3,109,088	-	-	278,333	-	-	729,212	-	6,641,812
			User adjustments														(729,212)		(729,212)
		Unbalanced; user adjustment required	Adjusted revenue by function	1,576,459	-	-	255,856	-	-	692,864	3,109,088	-	-	278,333	-	-	-	-	5,912,600
01-57 3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	3,211,233	Expenditures by function	882,558	1,685,949	-	222,968	-	-	-	-	-	-	418,856	-	902	-	-	3,211,233
			Percentage of total	27.48346%	52.50161%	0.0%	6.94338%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.04346%	0.0%	0.02809%	0.0%	0.0%	100.00000%
			Default revenue by function	882,558	1,685,949	-	222,968	-	-	-	-	-	-	418,856	-	902	-	-	3,211,233
			User adjustments														0.00		-
			Adjusted revenue by function	882,558	1,685,949	-	222,968	-	-	-	-	-	-	418,856	-	902	-	-	3,211,233
01-57 3182	ESSA: School Improvement Funding for LEAs	221,589	Expenditures by function	48,414	111,654	9,195	-	-	-	-	-	-	-	8,362	-	-	-	-	177,625
			Percentage of total	27.25630%	62.85939%	5.17664%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.70767%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	60,397	139,289	11,471	-	-	-	-	-	-	-	10,432	-	-	-	-	221,589
			User adjustments														0.00		-
			Adjusted revenue by function	60,397	139,289	11,471	-	-	-	-	-	-	-	10,432	-	-	-	-	221,589
01-57 3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	971,529	Expenditures by function	-	105,130	-	-	-	-	-	-	-	-	-	-	-	866,399	-	971,529

			Percentage of total	0.0%	10.82109%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.17891%	0.0%	100.00000%
			Default revenue by function	-	105,130	-	-	-	-	-	-	-	-	-	-	-	866,399	-	971,529
			User adjustments														(866,399)		(866,399)
		Unbalanced; user adjustment required	Adjusted revenue by function	-	105,130	-	-	-	-	-	-	-	-	-	-	-	-	-	105,130
01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,325,454	Expenditures by function	3,907,167	22,135	-	-	-	-	156,206	-	-	-	201,824	-	-	-	-	4,287,332
			Percentage of total	91.13283%	0.51629%	0.0%	0.0%	0.0%	0.0%	3.64343%	0.0%	0.0%	0.0%	4.70745%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	3,941,909	22,332	-	-	-	-	157,595	-	-	-	203,619	-	-	-	-	4,325,455
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	3,941,909	22,332	-	-	-	-	157,595	-	-	-	203,619	-	-	-	-	4,325,455
01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	97,705	Expenditures by function	93,051	-	-	-	-	-	55	-	-	-	4,599	-	-	-	-	97,705
			Percentage of total	95.23668%	0.0%	0.0%	0.0%	0.0%	0.0%	0.05629%	0.0%	0.0%	0.0%	4.70703%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	93,051	-	-	-	-	-	55	-	-	-	4,599	-	-	-	-	97,705
			User adjustments														0.00		-
			Adjusted revenue by function	93,051	-	-	-	-	-	55	-	-	-	4,599	-	-	-	-	97,705
01-57 3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	253,131	Expenditures by function	173,212	-	-	-	-	-	68,003	-	-	-	11,916	-	-	-	-	253,131
			Percentage of total	68.42781%	0.0%	0.0%	0.0%	0.0%	0.0%	26.86475%	0.0%	0.0%	0.0%	4.70744%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	173,212	-	-	-	-	-	68,003	-	-	-	11,916	-	-	-	-	253,131
			User adjustments														0.00		-
			Adjusted revenue by function	173,212	-	-	-	-	-	68,003	-	-	-	11,916	-	-	-	-	253,131

01-57 3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,078	Expenditures by function	-	-	-	-	-	-	1,027	-	-	-	51	-	-	-	-	1,078
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.26902%	0.0%	0.0%	0.0%	4.73098%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	1,027	-	-	-	51	-	-	-	-	1,078
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	1,027	-	-	-	51	-	-	-	-	1,078
01-57 3385	Special Ed: IDEA Early Intervention Grants	91,745	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
01-57 3395	Special Ed: Alternate Dispute Resolution	15,157	Expenditures by function	-	14,443	-	-	-	-	-	-	-	-	714	-	-	-	-	15,157
			Percentage of total	0.0%	95.28931%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.71069%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	14,443	-	-	-	-	-	-	-	-	714	-	-	-	-	15,157
			User adjustments														0.00		-
			Adjusted revenue by function	-	14,443	-	-	-	-	-	-	-	-	714	-	-	-	-	15,157
01-57 3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	149,385	Expenditures by function	142,353	-	-	-	-	-	-	-	-	-	7,032	-	-	-	-	149,385
			Percentage of total	95.29270%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.70730%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	142,353	-	-	-	-	-	-	-	-	-	7,032	-	-	-	-	149,385
			User adjustments														0.00		-

			Adjusted revenue by function	142,353	-	-	-	-	-	-	-	-	-	7,032	-	-	-	-	149,385
01-57 3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	171,166	Expenditures by function	148,378	22,788	-	-	-	-	-	-	-	-	-	-	-	-	-	171,166
			Percentage of total	86.68661%	13.31339%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	148,378	22,788	-	-	-	-	-	-	-	-	-	-	-	-	-	171,166
			User adjustments														0.00		-
			Adjusted revenue by function	148,378	22,788	-	-	-	-	-	-	-	-	-	-	-	-	-	171,166
01-57 3913	Adult Education: Adult Secondary Education	112,845	Expenditures by function	109,690	2,905	-	250	-	-	-	-	-	-	-	-	-	-	-	112,845
			Percentage of total	97.20413%	2.57433%	0.0%	0.22154%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	109,690	2,905	-	250	-	-	-	-	-	-	-	-	-	-	-	112,845
			User adjustments														0.00		-
			Adjusted revenue by function	109,690	2,905	-	250	-	-	-	-	-	-	-	-	-	-	-	112,845
01-57 3926	Adult Education: Integrated English Literacy and Civics Education	72,684	Expenditures by function	72,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,684
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	72,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,684
			User adjustments														0.00		-
			Adjusted revenue by function	72,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,684
01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	420,329	Expenditures by function	47,099	345,088	-	1,566	-	-	-	-	-	-	27,715	-	-	-	-	421,468
			Percentage of total	11.17499%	81.87763%	0.0%	0.37156%	0.0%	0.0%	0.0%	0.0%	0.0%	6.57583%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00001%

			Default revenue by function	46,972	344,155	-	1,562	-	-	-	-	-	-	27,640	-	-	-	-	420,329
			User adjustments														0.00		-
			Adjusted revenue by function	46,972	344,155	-	1,562	-	-	-	-	-	-	27,640	-	-	-	-	420,329
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	322,487	Expenditures by function	6,340	293,342	-	1,597	-	-	-	-	-	-	21,207	-	-	-	-	322,486
			Percentage of total	1.96598%	90.96271%	0.0%	0.49522%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.57610%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	6,340	293,343	-	1,597	-	-	-	-	-	-	21,207	-	-	-	-	322,487
			User adjustments														0.00		-
			Adjusted revenue by function	6,340	293,343	-	1,597	-	-	-	-	-	-	21,207	-	-	-	-	322,487
01-57 4201	ESSA: Title III, Immigrant Student Program	39,952	Expenditures by function	26,111	6,898	-	-	-	-	-	-	-	-	2,627	-	4,316	-	-	39,952
			Percentage of total	65.35593%	17.26572%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.57539%	0.0%	10.80296%	0.0%	0.0%	100.00000%
			Default revenue by function	26,111	6,898	-	-	-	-	-	-	-	-	2,627	-	4,316	-	-	39,952
			User adjustments														0.00		-
			Adjusted revenue by function	26,111	6,898	-	-	-	-	-	-	-	-	2,627	-	4,316	-	-	39,952
01-57 4203	ESSA: Title III, English Learner Student Program	273,203	Expenditures by function	115,799	134,764	-	-	-	-	-	-	-	-	17,966	-	4,674	-	-	273,203
			Percentage of total	42.38570%	49.32742%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.57606%	0.0%	1.71082%	0.0%	0.0%	100.00000%
			Default revenue by function	115,799	134,764	-	-	-	-	-	-	-	-	17,966	-	4,674	-	-	273,203
			User adjustments														0.00		-
			Adjusted revenue by function	115,799	134,764	-	-	-	-	-	-	-	-	17,966	-	4,674	-	-	273,203
01-57 4510	Indian Education	9,869	Expenditures by function	-	9,869	-	-	-	-	-	-	-	-	-	-	-	-	-	9,869
			Percentage of total	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%

			Default revenue by function	-	9,869	-	-	-	-	-	-	-	-	-	-	-	-	-	9,869
			User adjustments														0.00		-
			Adjusted revenue by function	-	9,869	-	-	-	-	-	-	-	-	-	-	-	-	-	9,869
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,123,052	Expenditures by function	-	-	-	-	-	11,482,363	-	-	-	-	306,987	-	23,801	-	-	11,813,151
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.19983%	0.0%	0.0%	0.0%	0.0%	2.59869%	0.0%	0.20148%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	14,699,581	-	-	-	-	393,001	-	30,470	-	-	15,123,052
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	14,699,581	-	-	-	-	393,001	-	30,470	-	-	15,123,052
01-57 5314	Child Nutrition: NSLP Equipment Assistance Grants	28,574	Expenditures by function	-	-	-	-	-	28,574	-	-	-	-	-	-	-	-	-	28,574
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	28,574	-	-	-	-	-	-	-	-	-	28,574
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	28,574	-	-	-	-	-	-	-	-	-	28,574
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	209,885	Expenditures by function	-	-	-	-	-	409,150	-	-	-	-	20,212	-	-	-	-	429,362
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	95.29255%	0.0%	0.0%	0.0%	0.0%	4.70745%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	200,005	-	-	-	-	9,880	-	-	-	-	209,885
			User adjustments														0.00		-

			Adjusted revenue by function	-	-	-	-	-	200,005	-	-	-	-	9,880	-	-	-	-	209,885
01-57 5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	79,060	Expenditures by function	47,132	-	-	28,654	-	-	-	-	-	-	3,274	-	-	-	-	79,060
			Percentage of total	59.61548%	0.0%	0.0%	36.24336%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.14116%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	47,132	-	-	28,654	-	-	-	-	-	-	3,274	-	-	-	-	79,060
			User adjustments														0.00		-
			Adjusted revenue by function	47,132	-	-	28,654	-	-	-	-	-	-	3,274	-	-	-	-	79,060
01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	1,512	Expenditures by function	1,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,512
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,512
			User adjustments														0.00		-
			Adjusted revenue by function	1,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,512
01-57 6010	After School Education and Safety (ASES)	820,928	Expenditures by function	-	-	-	-	-	-	-	782,283	-	-	38,645	-	-	-	-	820,928
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.29252%	0.0%	0.0%	4.70748%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	782,283	-	-	38,645	-	-	-	-	820,928
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	782,283	-	-	38,645	-	-	-	-	820,928
01-57 6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	609,983	Expenditures by function	558,172	4,606	2,508	15,982	-	-	-	-	-	-	28,715	-	-	-	-	609,983

			Percentage of total	91.50616%	0.75510%	0.41116%	2.62007%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.70751%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	558,172	4,606	2,508	15,982	-	-	-	-	-	-	28,715	-	-	-	-	609,983
			User adjustments														0.00		-
			Adjusted revenue by function	558,172	4,606	2,508	15,982	-	-	-	-	-	-	28,715	-	-	-	-	609,983
01-57 6105	Early Education: California State Preschool Program	3,143,547	Expenditures by function	2,223,357	60,525	-	193,777	-	-	223,509	-	-	-	135,202	-	35,712	250,235	-	3,122,317
			Percentage of total	71.20856%	1.93846%	0.0%	6.20619%	0.0%	0.0%	7.15843%	0.0%	0.0%	0.0%	4.33018%	0.0%	1.14377%	8.01440%	0.0%	99.99999%
			Default revenue by function	2,238,475	60,936	-	195,094	-	-	225,029	-	-	-	136,121	-	35,955	251,936	-	3,143,546
			User adjustments														(251,936)		(251,936)
		Unbalanced; user adjustment required	Adjusted revenue by function	2,238,475	60,936	-	195,094	-	-	225,029	-	-	-	136,121	-	35,955	-	-	2,891,610
01-57 6127	Early Education: California State Preschool Program QRIS Block Grant RFA	44,053	Expenditures by function	41,979	-	-	-	-	-	-	-	-	-	2,074	-	-	-	-	44,053
			Percentage of total	95.29203%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.70797%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	41,979	-	-	-	-	-	-	-	-	-	2,074	-	-	-	-	44,053
			User adjustments														0.00		-
			Adjusted revenue by function	41,979	-	-	-	-	-	-	-	-	-	2,074	-	-	-	-	44,053
01-57 6130	Early Education: Center-Based Reserve Account	20,078	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

01-57 6271	National Board for Professional Teaching Standards Certification Incentive Program	60,000	Expenditures by function															72,288
				-	72,288	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	60,000
			User adjustments														0.00	-
			Adjusted revenue by function	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	60,000
01-57 6300	Lottery: Instructional Materials	2,064,192	Expenditures by function	99,441	-	-	-	-	-	-	-	-	-	-	-	-	-	99,441
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,064,192	-	-	-	-	-	-	-	-	-	-	-	-	-	2,064,192
			User adjustments														0.00	-
			Adjusted revenue by function	2,064,192	-	-	-	-	-	-	-	-	-	-	-	-	-	2,064,192
01-57 6332	CA Community Schools Partnership Act - Implementation Grant	2,150,000	Expenditures by function	96,922	165,607	27,544	-	-	-	1,439,972	213,748	-	-	96,136	-	2,285	-	2,042,214
			Percentage of total	4.74593%	8.10919%	1.34873%	0.0%	0.0%	0.0%	70.51034%	10.46648%	0.0%	0.0%	4.70744%	0.0%	0.11189%	0.0%	100.00000%
			Default revenue by function	102,037	174,348	28,998	-	-	-	1,515,972	225,029	-	-	101,210	-	2,406	-	2,150,000
			User adjustments														0.00	-
			Adjusted revenue by function	102,037	174,348	28,998	-	-	-	1,515,972	225,029	-	-	101,210	-	2,406	-	2,150,000
01-57 6371	CalWORKs for ROCP or Adult Education	446,388	Expenditures by function	72,154	-	-	127,320	-	-	-	-	-	-	-	-	-	-	199,474
			Percentage of total	36.17213%	0.0%	0.0%	63.82787%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	161,468	-	-	284,920	-	-	-	-	-	-	-	-	-	-	446,388
			User adjustments														0.00	-

			Adjusted revenue by function	161,468	-	-	284,920	-	-	-	-	-	-	-	-	-	-	-	446,388
01-57 6385	Governor's CTE Initiative: California Partnership Academies	135,116	Expenditures by function	101,918	19,831	-	7,007	-	-	-	-	-	-	6,361	-	-	-	-	135,117
			Percentage of total	75.42944%	14.67691%	0.0%	5.18588%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.70777%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	101,917	19,831	-	7,007	-	-	-	-	-	-	6,361	-	-	-	-	135,116
			User adjustments														0.00		-
			Adjusted revenue by function	101,917	19,831	-	7,007	-	-	-	-	-	-	6,361	-	-	-	-	135,116
01-57 6387	Career Technical Education Incentive Grant Program	1,732,036	Expenditures by function	1,445,490	30,468	-	89,475	-	-	157	107,694	-	-	58,751	-	-	-	-	1,732,035
			Percentage of total	83.45617%	1.75909%	0.0%	5.16589%	0.0%	0.0%	0.00906%	6.21777%	0.0%	0.0%	3.39202%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,445,491	30,468	-	89,475	-	-	157	107,694	-	-	58,751	-	-	-	-	1,732,036
			User adjustments														0.00		-
			Adjusted revenue by function	1,445,491	30,468	-	89,475	-	-	157	107,694	-	-	58,751	-	-	-	-	1,732,036
01-57 6388	Strong Workforce Program	737,097	Expenditures by function	706,106	2,644	-	-	-	-	-	-	-	-	28,347	-	-	-	-	737,097
			Percentage of total	95.79553%	0.35870%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.84576%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	706,106	2,644	-	-	-	-	-	-	-	-	28,347	-	-	-	-	737,097
			User adjustments														0.00		-
			Adjusted revenue by function	706,106	2,644	-	-	-	-	-	-	-	-	28,347	-	-	-	-	737,097
01-57 6391	Adult Education Program	906,287	Expenditures by function	228,111	8,986	-	679,386	-	-	-	-	-	-	45,309	-	-	-	-	961,792
			Percentage of total	23.71729%	0.93430%	0.0%	70.63752%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.71089%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	214,947	8,467	-	640,179	-	-	-	-	-	-	42,694	-	-	-	-	906,287
			User adjustments														0.00		-

			Adjusted revenue by function	214,947	8,467	-	640,179	-	-	-	-	-	-	42,694	-	-	-	-	906,287
01-57 6500	Special Education	18,443,578	Expenditures by function	50,235,619	4,129,914	-	30,335	178,731	-	9,895,995	-	-	-	3,225,481	-	668	-	66,823	67,763,566
			Percentage of total	74.13367%	6.09459%	0.0%	0.04477%	0.26376%	0.0%	14.60371%	0.0%	0.0%	0.0%	4.75990%	0.0%	0.00099%	0.0%	0.09861%	100.00000%
			Default revenue by function	13,672,901	1,124,060	-	8,257	48,647	-	2,693,447	-	-	-	877,896	-	183	-	18,187	18,443,578
			User adjustments														0.00		-
			Adjusted revenue by function	13,672,901	1,124,060	-	8,257	48,647	-	2,693,447	-	-	-	877,896	-	183	-	18,187	18,443,578
01-57 6520	Special Ed: Project Workability I LEA	107,280	Expenditures by function	56,753	45,477	-	-	-	-	-	-	-	-	5,050	-	-	-	-	107,280
			Percentage of total	52.90175%	42.39094%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.70731%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	56,753	45,477	-	-	-	-	-	-	-	-	5,050	-	-	-	-	107,280
			User adjustments														0.00		-
			Adjusted revenue by function	56,753	45,477	-	-	-	-	-	-	-	-	5,050	-	-	-	-	107,280
01-57 6546	Mental Health-Related Services	1,722,814	Expenditures by function	7,316	-	-	-	-	-	3,551,831	-	-	-	175,822	-	-	-	-	3,734,969
			Percentage of total	0.19588%	0.0%	0.0%	0.0%	0.0%	0.0%	95.09667%	0.0%	0.0%	0.0%	4.70746%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	3,375	-	-	-	-	-	1,638,339	-	-	-	81,101	-	-	-	-	1,722,815
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	3,375	-	-	-	-	-	1,638,339	-	-	-	81,101	-	-	-	-	1,722,815
01-57 6547	Special Education Early Intervention Preschool Grant	1,018,108	Expenditures by function	863,752	53,783	-	-	-	-	4	-	-	-	45,326	-	-	-	-	962,865
			Percentage of total	89.70645%	5.58573%	0.0%	0.0%	0.0%	0.0%	0.00042%	0.0%	0.0%	0.0%	4.70741%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	913,309	56,869	-	-	-	-	4	-	-	-	47,927	-	-	-	-	1,018,109
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	913,309	56,869	-	-	-	-	4	-	-	-	47,927	-	-	-	-	1,018,109

01-57 6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	184,018	Expenditures by function	59,720	26,768	-	348	-	-	93,532	-	-	-	3,650	-	-	-	-	184,018
			Percentage of total	32.45335%	14.54640%	0.0%	0.18911%	0.0%	0.0%	50.82764%	0.0%	0.0%	0.0%	1.98350%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	59,720	26,768	-	348	-	-	93,532	-	-	-	3,650	-	-	-	-	184,018
			User adjustments														0.00		-
			Adjusted revenue by function	59,720	26,768	-	348	-	-	93,532	-	-	-	3,650	-	-	-	-	184,018
01-57 6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,886,416	Expenditures by function	1,134,628	275	-	15,330	-	-	-	40,337	-	-	-	-	-	-	-	1,190,570
			Percentage of total	95.30124%	0.02310%	0.0%	1.28762%	0.0%	0.0%	0.0%	3.38804%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,750,790	667	-	37,166	-	-	-	97,793	-	-	-	-	-	-	-	2,886,416
			User adjustments														0.00		-
			Adjusted revenue by function	2,750,790	667	-	37,166	-	-	-	97,793	-	-	-	-	-	-	-	2,886,416
01-57 7010	Agricultural Career Technical Education Incentive	9,231	Expenditures by function	9,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,231
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	9,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,231
			User adjustments														0.00		-
			Adjusted revenue by function	9,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,231
01-57 7220	California Partnership Academies Program	365,489	Expenditures by function	289,869	37,517	-	21,424	-	-	-	-	-	-	16,679	-	-	-	-	365,489
			Percentage of total	79.30991%	10.26488%	0.0%	5.86174%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.56348%	0.0%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	289,869	37,517	-	21,424	-	-	-	-	-	-	16,679	-	-	-	-	365,489
			User adjustments														0.00		-

			Adjusted revenue by function	289,869	37,517	-	21,424	-	-	-	-	-	-	16,679	-	-	-	-	365,489
01-57 7399	LCFF Equity Multiplier	1,063,007	Expenditures by function	454,473	160,339	-	22,388	-	-	48,029	41,951	-	-	35,923	-	-	-	-	763,103
			Percentage of total	59.55592%	21.01145%	0.0%	2.93381%	0.0%	0.0%	6.29391%	5.49742%	0.0%	0.0%	4.70749%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	633,084	223,353	-	31,187	-	-	66,905	58,438	-	-	50,041	-	-	-	-	1,063,008
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	633,084	223,353	-	31,187	-	-	66,905	58,438	-	-	50,041	-	-	-	-	1,063,008
01-57 7415	Classified School Employee Summer Assistance Program	515,523	Expenditures by function	226,304	3,155	8,374	66,997	73,119	48,635	30,425	13,902	-	19,302	-	-	25,311	-	-	515,524
			Percentage of total	43.89786%	0.61200%	1.62437%	12.99590%	14.18343%	9.43409%	5.90176%	2.69667%	0.0%	3.74415%	0.0%	0.0%	4.90976%	0.0%	0.0%	99.99999%
			Default revenue by function	226,304	3,155	8,374	66,997	73,119	48,635	30,425	13,902	-	19,302	-	-	25,311	-	-	515,524
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	226,304	3,155	8,374	66,997	73,119	48,635	30,425	13,902	-	19,302	-	-	25,311	-	-	515,524
01-57 7425	Expanded Learning Opportunities (ELO) Grant	(8,046)	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 7690	On-Behalf Pension Contributions	12,611,961	Expenditures by function	9,788,129	797,519	11,991	886,015	-	-	969,201	34,233	-	-	82,494	28,713	12,986	680	-	12,611,961
			Percentage of total	77.60989%	6.32351%	0.09508%	7.02520%	0.0%	0.0%	7.68478%	0.27143%	0.0%	0.0%	0.65409%	0.22766%	0.10297%	0.00539%	0.0%	100.00000%
			Default revenue by function	9,788,129	797,519	11,991	886,015	-	-	969,201	34,233	-	-	82,494	28,712	12,987	680	-	12,611,961

			User adjustments														(680)		(680)
		Unbalanced; user adjustment required	Adjusted revenue by function	9,788,129	797,519	11,991	886,015	-	-	969,201	34,233	-	-	82,494	28,712	12,987	-	-	12,611,281
01-57 7810	Other Restricted State	1,248,895	Expenditures by function	1,054	67,223	-	-	-	-	45,205	-	-	-	5,606	-	-	-	-	119,088
			Percentage of total	0.88506%	56.44817%	0.0%	0.0%	0.0%	0.0%	37.95932%	0.0%	0.0%	0.0%	4.70744%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	11,053	704,978	-	-	-	-	474,072	-	-	-	58,791	-	-	-	-	1,248,894
			User adjustments														0.00		-
		Unbalanced; user adjustment required	Adjusted revenue by function	11,053	704,978	-	-	-	-	474,072	-	-	-	58,791	-	-	-	-	1,248,894
01-57 8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	60,533	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	8,532,793	833,418	400,000	9,766,211
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	87.37056%	8.53369%	4.09575%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	52,888	5,166	2,479	60,533
			User adjustments														(5,166)		(5,166)
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	52,888	-	2,479	55,367
01-57 8210	Student Activity Funds	2,958,985	Expenditures by function	-	-	-	-	-	-	-	2,803,923	-	-	-	-	-	-	-	2,803,923
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	2,958,985	-	-	-	-	-	-	-	2,958,985
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	2,958,985	-	-	-	-	-	-	-	2,958,985
01-57 9010	Other Restricted Local	6,087,216	Expenditures by function	2,024,011	12,475	136,959	46,449	-	-	466,638	2,087,314	-	-	53,065	-	36,639	-	-	4,863,550
			Percentage of total	41.61592%	0.25650%	2.81603%	0.95504%	0.0%	0.0%	9.59460%	42.91750%	0.0%	0.0%	1.09108%	0.0%	0.75334%	0.0%	0.0%	100.00001%
			Default revenue by function	2,533,251	15,614	171,418	58,135	-	-	584,044	2,612,481	-	-	66,416	-	45,857	-	-	6,087,216

		User adjustments														0.00		-
		Adjusted revenue by function	2,533,251	15,614	171,418	58,135	-	-	584,044	2,612,481	-	-	66,416	-	45,857	-	-	6,087,216
	Total Operating Grants & Contributions (from fund consolidation worksheet) 94,989,148																	
Unbalanced	Subtotal of Operating Grants and Contributions by function:		46,027,110	6,179,142	234,760	2,853,073	121,766	14,976,795	9,210,671	9,999,926	-	19,302	3,144,110	28,712	215,949	-	112,411	93,123,727
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	(1)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		46,027,110	6,179,142	234,760	2,853,073	121,766	14,976,795	9,210,671	9,999,926	-	19,302	3,144,110	28,712	215,949	-	112,411	93,123,727

Capital Grants and Contributions: Governmental Activities

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Funds Resource	Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																	
Subtotal of Capital Grants and Contributions by function:			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments														
Funds Resource	Program Revenues by Resource	Function:	*1000*	*2100*	2420	*2700*	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Charges for Services	-																	
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	

Operating Grants and Contributions: Business-type Activities

Extracted expenditures by function, default identification of program revenues by function, and user adjustments

Funds Resource	Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Operating Grants & Contributions	-																	
Adjusted Operating Grants and Contributions by function:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Capital Grants and Contributions: Business-type Activities

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Funds Resource	Program Revenues by Resource	Function:	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions	-																	
Adjusted Capital Grants and Contributions by function:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Charges for Services: Governmental Activities			Summary of revenues by function															
		Program Revenues	Function															
Resource		by Resource	*1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,770	-	-	-	-	-	17,272	-	-	-	-	462	-	36	-	-	17,770
6500	Special Education	6,000	4,448	366	-	3	16	-	876	-	-	-	286	-	-	-	6	6,001
9010	Other Restricted Local	16,348,418	6,803,545	41,934	460,376	156,134	-	-	1,568,565	7,016,332	-	-	178,374	-	123,159	-	-	16,348,419
	Total Charges for Services (from fund consolidation worksheet)	16,372,188																
	Unbalanced	Subtotal of Charges for Services by function:	6,807,993	42,300	460,376	156,137	16	17,272	1,569,441	7,016,332	-	-	179,122	-	123,195	-	6	16,372,190
		User identification of conversion entries, adjustments, and rounding differences, by function:																-
	Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):	6,807,993	42,300	460,376	156,137	16	17,272	1,569,441	7,016,332	-	-	179,122	-	123,195	-	6	16,372,190

Operating Grants and Contributions: Governmental Activities			Summary of revenues by function														
Resource		Program Revenues by Resource	*Function 1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
2600	Expanded Learning Opportunities Program	6,641,811	1,576,459	-	-	255,856	-	-	692,864	3,109,088	-	-	278,333	-	-	-	-	5,912,600
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	3,211,233	882,558	1,685,949	-	222,968	-	-	-	-	-	-	418,856	-	902	-	-	3,211,233
3182	ESSA: School Improvement Funding for LEAs	221,589	60,397	139,289	11,471	-	-	-	-	-	-	-	10,432	-	-	-	-	221,589
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	971,529	-	105,130	-	-	-	-	-	-	-	-	-	-	-	-	-	105,130
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,325,454	3,941,909	22,332	-	-	-	-	157,595	-	-	-	203,619	-	-	-	-	4,325,455
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	97,705	93,051	-	-	-	-	-	55	-	-	-	4,599	-	-	-	-	97,705
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	253,131	173,212	-	-	-	-	-	68,003	-	-	-	11,916	-	-	-	-	253,131
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	1,078	-	-	-	-	-	-	1,027	-	-	-	51	-	-	-	-	1,078
3385	Special Ed: IDEA Early Intervention Grants	91,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,745	91,745
3395	Special Ed: Alternate Dispute Resolution	15,157	-	14,443	-	-	-	-	-	-	-	-	714	-	-	-	-	15,157
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	149,385	142,353	-	-	-	-	-	-	-	-	-	7,032	-	-	-	-	149,385
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	171,166	148,378	22,788	-	-	-	-	-	-	-	-	-	-	-	-	-	171,166
3913	Adult Education: Adult Secondary Education	112,845	109,690	2,905	-	250	-	-	-	-	-	-	-	-	-	-	-	112,845
3926	Adult Education: Integrated English Literacy and Civics Education	72,684	72,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,684
4035	ESSA: Title II, Part A, Supporting Effective Instruction	420,329	46,972	344,155	-	1,562	-	-	-	-	-	-	27,640	-	-	-	-	420,329
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	322,487	6,340	293,343	-	1,597	-	-	-	-	-	-	21,207	-	-	-	-	322,487
4201	ESSA: Title III, Immigrant Student Program	39,952	26,111	6,898	-	-	-	-	-	-	-	-	2,627	-	4,316	-	-	39,952
4203	ESSA: Title III, English Learner Student Program	273,203	115,799	134,764	-	-	-	-	-	-	-	-	17,966	-	4,674	-	-	273,203
4510	Indian Education	9,869	-	9,869	-	-	-	-	-	-	-	-	-	-	-	-	-	9,869
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	15,123,052	-	-	-	-	-	14,699,581	-	-	-	-	393,001	-	30,470	-	-	15,123,052

5314	Child Nutrition: NSLP Equipment Assistance Grants	28,574	-	-	-	-	-	28,574	-	-	-	-	-	-	-	-	-	28,574
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	209,885	-	-	-	-	-	200,005	-	-	-	-	9,880	-	-	-	-	209,885
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	79,060	47,132	-	-	28,654	-	-	-	-	-	-	3,274	-	-	-	-	79,060
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	1,512	1,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,512
6010	After School Education and Safety (ASES)	820,928	-	-	-	-	-	-	-	782,283	-	-	38,645	-	-	-	-	820,928
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	609,983	558,172	4,606	2,508	15,982	-	-	-	-	-	-	28,715	-	-	-	-	609,983
6105	Early Education: California State Preschool Program	3,143,547	2,238,475	60,936	-	195,094	-	-	225,029	-	-	-	136,121	-	35,955	-	-	2,891,610
6127	Early Education: California State Preschool Program QRIS Block Grant RFA	44,053	41,979	-	-	-	-	-	-	-	-	-	2,074	-	-	-	-	44,053
6130	Early Education: Center-Based Reserve Account	20,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6271	National Board for Professional Teaching Standards Certification Incentive Program	60,000	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
6300	Lottery: Instructional Materials	2,064,192	2,064,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,064,192
6332	CA Community Schools Partnership Act - Implementation Grant	2,150,000	102,037	174,348	28,998	-	-	-	1,515,972	225,029	-	-	101,210	-	2,406	-	-	2,150,000
6371	CalWORKs for ROCP or Adult Education	446,388	161,468	-	-	284,920	-	-	-	-	-	-	-	-	-	-	-	446,388
6385	Governor's CTE Initiative: California Partnership Academies	135,116	101,917	19,831	-	7,007	-	-	-	-	-	-	6,361	-	-	-	-	135,116
6387	Career Technical Education Incentive Grant Program	1,732,036	1,445,491	30,468	-	89,475	-	-	157	107,694	-	-	58,751	-	-	-	-	1,732,036
6388	Strong Workforce Program	737,097	706,106	2,644	-	-	-	-	-	-	-	-	28,347	-	-	-	-	737,097
6391	Adult Education Program	906,287	214,947	8,467	-	640,179	-	-	-	-	-	-	42,694	-	-	-	-	906,287
6500	Special Education	18,443,578	13,672,901	1,124,060	-	8,257	48,647	-	2,693,447	-	-	-	877,896	-	183	-	18,187	18,443,578
6520	Special Ed: Project Workability I LEA	107,280	56,753	45,477	-	-	-	-	-	-	-	-	5,050	-	-	-	-	107,280
6546	Mental Health-Related Services	1,722,814	3,375	-	-	-	-	-	1,638,339	-	-	-	81,101	-	-	-	-	1,722,815
6547	Special Education Early Intervention Preschool Grant	1,018,108	913,309	56,869	-	-	-	-	4	-	-	-	47,927	-	-	-	-	1,018,109
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	184,018	59,720	26,768	-	348	-	-	93,532	-	-	-	3,650	-	-	-	-	184,018
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,886,416	2,750,790	667	-	37,166	-	-	-	97,793	-	-	-	-	-	-	-	2,886,416
7010	Agricultural Career Technical Education Incentive	9,231	9,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,231
7220	California Partnership Academies Program	365,489	289,869	37,517	-	21,424	-	-	-	-	-	-	16,679	-	-	-	-	365,489

7399	LCFF Equity Multiplier	1,063,007	633,084	223,353	-	31,187	-	-	66,905	58,438	-	-	50,041	-	-	-	-	1,063,008
7415	Classified School Employee Summer Assistance Program	515,523	226,304	3,155	8,374	66,997	73,119	48,635	30,425	13,902	-	19,302	-	-	25,311	-	-	515,524
7425	Expanded Learning Opportunities (ELO) Grant	(8,046)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7690	On-Behalf Pension Contributions	12,611,961	9,788,129	797,519	11,991	886,015	-	-	969,201	34,233	-	-	82,494	28,712	12,987	-	-	12,611,281
7810	Other Restricted State	1,248,895	11,053	704,978	-	-	-	-	474,072	-	-	-	58,791	-	-	-	-	1,248,894
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	60,533	-	-	-	-	-	-	-	-	-	-	-	-	52,888	-	2,479	55,367
8210	Student Activity Funds	2,958,985	-	-	-	-	-	-	-	2,958,985	-	-	-	-	-	-	-	2,958,985
9010	Other Restricted Local	6,087,216	2,533,251	15,614	171,418	58,135	-	-	584,044	2,612,481	-	-	66,416	-	45,857	-	-	6,087,216
	Total Operating Grants & Contributions (from fund consolidation worksheet)	94,989,148																
Unbalanced	Subtotal of Operating Grants and Contributions by function:		46,027,110	6,179,142	234,760	2,853,073	121,766	14,976,795	9,210,671	9,999,926	-	19,302	3,144,110	28,712	215,949	-	112,411	93,123,727
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	(1)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		46,027,110	6,179,142	234,760	2,853,073	121,766	14,976,795	9,210,671	9,999,926	-	19,302	3,144,110	28,712	215,949	-	112,411	93,123,727

Capital Grants and Contributions: Governmental Activities

Resource	Program Revenues by Resource	Summary of revenues by function: Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																
Subtotal of Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Summary of revenues by function														
	Program Revenues	Function														
Resource	by Resource	*1000*	*2100*	2420	*2700*	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Charges for Services	-																
Adjusted Charges for Services by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Operating Grants and Contributions: Business-type Activities

Resource	Program Revenues by Resource	Summary of revenues by function														
		Function 1000	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Grants and Contributions: Business-type Activities

Resource	Program Revenues by Resource	Summary of revenues by function: *Function 1000*	*2100*	2420	2700	3600	3700	*3900*	*4000*	*5000*	*6000*	*7200*	7700	*8100*	8500	*9000*	Total
Total Capital Grants & Contributions	-																
Adjusted Capital Grants and Contributions by function:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Entry CE001 **Capital Outlay Expenditures**

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	*1000*	893,863	-	893,863			-	893,863	Instruction
[see extract]	*2100*	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	17,993	-	17,993			-	17,993	School Site Administration
[see extract]	3600	1,379,381	-	1,379,381			-	1,379,381	Home-to-School Transportation
[see extract]	3700	398,614	-	398,614			-	398,614	Food Services
[see extract]	*3900*	0	-	-			-	-	All Other Pupil Services
[see extract]	*4000*	22,851	-	22,851			-	22,851	Ancillary Services
[see extract]	*5000*	0	-	-			-	-	Community Services
[see extract]	*6000*	0	-	-			-	-	Enterprise Activities
[see extract]	*7200*	6,681	-	6,681			-	6,681	All Other General Administration
[see extract]	7700	139,017	-	139,017			-	139,017	Centralized Data Processing
[see extract]	*8100*	151,950	-	151,950			-	151,950	Plant Services
[see extract]	8500	34,359,320	-	34,359,320			-	34,359,320	Facilities Acquisition and Construction
9410			-	-			-	-	Land
9420			7,997,190	-			7,997,190	-	Land Improvements
9430			22,243,193	-			22,243,193	-	Buildings
9440			7,129,287	-			7,129,287	-	Equipment
9450							-	-	Work In Progress
9460			-	-			-	-	Lease Assets
9470			-	-			-	-	Subscription Assets
TOTALS			37,369,670	37,369,670	0	0	37,369,670	37,369,670	

Entry CE002 **Debt Service Expenditures**

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Function	Extracted	Default Conversion	User	Conversion

Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	0	-	-			-	-	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	12,403,168	-	12,403,168			-	12,403,168	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			12,403,168	-			12,403,168	-	Other General Long-Term Debt
TOTALS			12,403,168	12,403,168	0	0	12,403,168	12,403,168	

Entry
CE003

Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses

8931		0	-	-			-	Emergency Apportionments
8951		72,000,000	72,000,000	-			72,000,000	Proceeds from Sale of Bonds
8961		0	-	-			-	County School Building Aid
8971		0	-	-			-	Proceeds from Certificates of Participation
8972		0	-	-			-	Proceeds from Leases
8973		0	-	-			-	Proceeds from Lease Revenue Bonds
8974		0	-	-			-	Proceeds from SBITAs
8979		0	-	-			-	All Other Financing Sources
9330			-	-			-	Prepaid Expense
9490							-	Deferred Outflows of Resources
9660			-	-			-	Subscription Liability
9661			-	72,000,000			-	72,000,000 General Obligation Bonds Payable
9662							-	State School Building Loan Payable
9666			-	-			-	COPS Payable
9667			-	-			-	Leases Payable
9668			-	-			-	Lease Revenue Bonds Payable
9669			-	-			-	Other General Long-Term Debt
9690							-	Deferred Inflows of Resources
TOTALS			72,000,000	72,000,000	0	0	72,000,000	72,000,000

Entry CE004

Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)

9410					-	-	Land
9420					-	-	Land Improvements
9430					-	-	Buildings
9440					-	-	Equipment
9450					-	-	Work In Progress
TOTALS				0	0	0	0	

Entry
CE005

Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Disposal of Capital Assets
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE006 **Earned But Unavailable Revenues**

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 **Elimination of Revenues Relating to Prior Periods**

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)

8550	(2000-9999)					-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
979Z				-	-	-	-	Fund Balance/Net Position
TOTALS				0	0	0	0	

Entry CE008 **Liability for Unmatured Interest on Long-Term Debt**

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry CE009 **Liability for Compensated Absences**

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
9665							-	-	Compensated Absences Payable
TOTALS					0	0	0	0	

Entry
CE010

Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation

n/a	3700					-	- Food Services
n/a	*3900*					-	- All Other Pupil Services
n/a	*4000*					-	- Ancillary Services
n/a	*5000*					-	- Community Services
n/a	*6000*					-	- Enterprise Activities
n/a	*7200*					-	- All Other General Administration
n/a	7700					-	- Centralized Data Processing
n/a	*8100*					-	- Plant Services
7434	9100					-	- Debt Service, Bond Interest and Other Charges
7438	9100					-	- Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]					-	- General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	- General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	- General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	- Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	- Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	- Program Revenues: Capital Grants and Contributions
9669						-	- Other General Long-Term Debt
979Z						-	- Fund Balance/Net Position
TOTALS				0	0	0	0

Entry CE011 **Adjustments to Work in Progress**

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

	7200					-	- All Other General Administration
9410						-	- Land
9420						-	- Land Improvements
9430						-	- Buildings
9440						-	- Equipment
9450						-	- Work in Progress
TOTALS				0	0	0	0

Entry CE012 **Depreciation**

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	*1000*						-	-	Instruction
6900	*2100*						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	*3900*						-	-	All Other Pupil Services
6900	*4000*						-	-	Ancillary Services
6900	*5000*						-	-	Community Services
6900	*6000*						-	-	Enterprise Activities
6900	*7200*						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	*8100*						-	-	Plant Services
6900	*0000*						-	-	Depreciation (Unallocated)
9425							-	-	Accumulated Depreciation - Land Improvements
9435							-	-	Accumulated Depreciation - Buildings

9445						-	-	Accumulated Depreciation - Equipment
TOTALS				0	0	0	0	

Entry CE013 **Amortization**

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE014 **Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds**

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	

9110	0	-	-		-	Cash in County Treasury
9111	0	-	-		-	Fair Value Adjustment to Cash in County Treasury
9120	0	-	-		-	Cash In Banks
9130	0	-	-		-	Revolving Cash Account
9135	0	-	-		-	Cash with a Fiscal Agent/Trustee
9140	0	-	-		-	Cash Collections Awaiting Deposit
9150	0	-	-		-	Investments
9200	0	-	-		-	Accounts Receivable
9310	0	-	-		-	Due from Other Funds
9320	0	-	-		-	Stores
9330	0	-	-		-	Prepaid Expenditures (Expenses)
9340	0	-	-		-	Other Current Assets
9410	0	-	-		-	Land
9420	0	-	-		-	Land Improvements
9425	0	-	-		-	Accumulated Depreciation-Land Improvements
9430	0	-	-		-	Buildings
9435	0	-	-		-	Accumulated Depreciation-Buildings
9440	0	-	-		-	Equipment
9445	0	-	-		-	Accumulated Depreciation-Equipment
9450	0	-	-		-	Work in Progress
9460	0	-	-		-	Lease Assets
9465	0	-	-		-	Accumulated Amortization-Lease Assets
9470	0	-	-		-	Subscription Assets
9475	0	-	-		-	Accumulated Amortization – Subscription Assets
9490					-	Deferred Outflows of Resources - pensions only
9490					-	Deferred Outflows of Resources - OPEB only
9490	0	-	-		-	Deferred Outflows of Resources - other

9500		0		-	-			-	-	Accounts Payable
9610		0		-	-			-	-	Due to Other Funds
9650		0		-	-			-	-	Unearned Revenue
9660		0		-	-			-	-	Subscription Liability
9663		0		-	-			-	-	Net Pension Liability (Asset)
9664		0		-	-			-	-	Total/Net OPEB Liability
9665		0		-	-			-	-	Compensated Absences Payable
9666		0		-	-			-	-	COPs Payable
9667		0		-	-			-	-	Leases Payable
9668		0		-	-			-	-	Lease Revenue Bonds Payable
9669		0		-	-			-	-	Other General Long-Term Debt
9690								-	-	Deferred Inflows of Resources - pensions only
9690								-	-	Deferred Inflows of Resources - OPEB only
9690		0		-	-			-	-	Deferred Inflows of Resources - other
979Z				-	-			-	-	Fund Balance/Net Position
TOTALS				0	0	0	0	0	0	

Entry
CE015

Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services

n/a	*3900*					-	-	All Other Pupil Services
n/a	*4000*					-	-	Ancillary Services
n/a	*5000*					-	-	Community Services
n/a	*6000*					-	-	Enterprise Activities
n/a	*7200*					-	-	All Other General Administration
n/a	*7700*					-	-	Centralized Data Processing
n/a	*8100*					-	-	Plant Services
n/a	*9101*					-	-	Debt Service - Principal
n/a	*9102*					-	-	Debt Service - Interest
n/a	*9103*					-	-	Debt Service - Issuance Costs and Discounts
979Z				-	-	-	-	Fund Balance/Net Position
TOTALS				0	0	0	0	

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*6000*						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)

8660	(2000-9999)					-	-	Interest (Program Revenues)
8662	(0000-1999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)					-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)					-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)					-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)					-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)					-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)					-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)					-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-		-	-	Interfund Transfers, Other Authorized Transfers In
8965						-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 **Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									

7299	9200		-	-	-	- Transfers Between Agencies, All Other Transfers to All Others
7619	9300	2,812,000	-	-	-	- Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	- Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	- Other Transfers In from All Others (Program Revenues)
8919		4,720,343	-	-	-	- Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)						
7299	9200				-	- Transfers Between Agencies, All Other Transfers to All Others
7619	9300	1,908,343			-	- Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	- Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	- Other Transfers In from All Others (Program Revenues)
8919		0			-	- Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)						
7299	9200				-	- Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	- Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	- Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	- Other Transfers In from All Others (Program Revenues)

8919		0						-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)										
7299	9200			-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799				-	-			-	-	Other Transfers In from All Others
8919		0		-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS				0	0	0	0	0	0	

Entry CE018 **Reclassification of Interfund Balances Involving Fiduciary Funds**

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		3,885,070	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		3,835,298	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		49,772					-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable

9310		0							-	-	Due from Other Funds
9500									-	-	Accounts Payable
9610		0							-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)											
9200				-	-				-	-	Accounts Receivable
9310		0		-	-				-	-	Due from Other Funds
9500				-	-				-	-	Accounts Payable
9610		0		-	-				-	-	Due to Other Funds
TOTALS				0	0	0	0		0	0	

Entry CE019 **Elimination of Internal Transfers**

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0		-				-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0		-				-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0		-				-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0		-				-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0		-				-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0		-				-	Interfund Transfers, From General Fund to Cafeteria Fund

7619	9300	2,812,000	-	2,812,000		-	2,812,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-		-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-		-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-		-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-		-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-		-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-		-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		4,720,343	2,812,000	-		2,812,000	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)								
7619	9300	1,908,343						Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0						Interfund Transfers, To Cafeteria Fund From General Fund
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)								
7619	9300	0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)								

7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			2,812,000	2,812,000	0	0	2,812,000	2,812,000	

Entry CE020 **Elimination of Internal Balances**

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		3,885,070	-	3,835,298			-	3,835,298	Due From Other Funds
9610		3,835,298	3,785,526	-			3,785,526	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		49,772							Due From Other Funds
9610		49,772							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS	Unbalanced		3,785,526	3,835,298	0	0	3,785,526	3,835,298	

Entry CE021 **Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense**

To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
9490							-	-	Deferred Outflows of Resources - OPEB only
9664							-	-	Total/Net OPEB Liability
9690							-	-	Deferred Inflows of Resources - OPEB only
TOTALS					0	0	0	0	

Entry CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
TOTALS					0	0	0	0	

Entry CE023 **Employer's Net Pension Liability and Pension Expense**

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description

n/a	*1000*					-	- Instruction
n/a	*2100*					-	- Instructional Supervision and Administration
n/a	*2420*					-	- Instructional Library, Media and Technology
n/a	*2700*					-	- School Site Administration
n/a	*3600*					-	- Home-to-School Transportation
n/a	*3700*					-	- Food Services
n/a	*3900*					-	- All Other Pupil Services
n/a	*4000*					-	- Ancillary Services
n/a	*5000*					-	- Community Services
n/a	*6000*					-	- Enterprise Activities
n/a	*7200*					-	- All Other General Administration
n/a	*7700*					-	- Centralized Data Processing
n/a	*8100*					-	- Plant Services
9490						-	- Deferred Outflows of Resources - pensions only
9663						-	- Net Pension Liability (Asset)
9690						-	- Deferred Inflows of Resources - pensions only
TOTALS				-	-	-	-

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	*1000*	25,675,377	-	25,675,377			-	25,675,377	Instruction
3100-3299	*2100*	2,171,317	-	2,171,317			-	2,171,317	Instructional Supervision and Administration
3100-3299	*2420*	402,135	-	402,135			-	402,135	Instructional Library, Media and Technology
3100-3299	*2700*	3,516,911	-	3,516,911			-	3,516,911	School Site Administration
3100-3299	*3600*	1,198,288	-	1,198,288			-	1,198,288	Home-to-School Transportation

3100-3299	*3700*	841,570	-	841,570		-	841,570	Food Services
3100-3299	*3900*	4,632,581	-	4,632,581		-	4,632,581	All Other Pupil Services
3100-3299	*4000*	476,877	-	476,877		-	476,877	Ancillary Services
3100-3299	*5000*	0	-	-		-	-	Community Services
3100-3299	*6000*	0	-	-		-	-	Enterprise Activities
3100-3299	*7200*	1,842,981	-	1,842,981		-	1,842,981	All Other General Administration
3100-3299	*7700*	410,154	-	410,154		-	410,154	Centralized Data Processing
3100-3299	*8100*	3,389,151	-	3,389,151		-	3,389,151	Plant Services
9490			44,557,342	-		44,557,342	-	Deferred Outflows of Resources - pensions only
TOTALS		44,557,342	44,557,342	44,557,342	-	-	44,557,342	44,557,342	

Entry CE025 **State's Share of Pension Expense - Special Funding Situation**

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	*1000*						-	-	Instruction
n/a	*2100*						-	-	Instructional Supervision and Administration
n/a	*2420*						-	-	Instructional Library, Media and Technology
n/a	*2700*						-	-	School Site Administration
n/a	*3600*						-	-	Home-to-School Transportation
n/a	*3700*						-	-	Food Services
n/a	*3900*						-	-	All Other Pupil Services
n/a	*4000*						-	-	Ancillary Services
n/a	*5000*						-	-	Community Services
n/a	*6000*						-	-	Enterprise Activities
n/a	*7200*						-	-	All Other General Administration
n/a	*7700*						-	-	Centralized Data Processing
n/a	*8100*						-	-	Plant Services
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)

TOTALS					-	-	-	-

Entry CE026 **Employer OPEB Expenditures Made Subsequent to Measurement Date**

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	*1000*	0	-	-			-	-	Instruction
3700-3799	*2100*	0	-	-			-	-	Instructional Supervision and Administration
3700-3799	*2420*	0	-	-			-	-	Instructional Library, Media and Technology
3700-3799	*2700*	0	-	-			-	-	School Site Administration
3700-3799	*3600*	0	-	-			-	-	Home-to-School Transportation
3700-3799	*3700*	0	-	-			-	-	Food Services
3700-3799	*3900*	0	-	-			-	-	All Other Pupil Services
3700-3799	*4000*	0	-	-			-	-	Ancillary Services
3700-3799	*5000*	0	-	-			-	-	Community Services
3700-3799	*6000*	0	-	-			-	-	Enterprise Activities
3700-3799	*7200*	0	-	-			-	-	All Other General Administration
3700-3799	*7700*	0	-	-			-	-	Centralized Data Processing
3700-3799	*8100*	0	-	-			-	-	Plant Services
9490			-	-			-	-	Deferred Outflows of Resources - OPEB only
TOTALS		-	-	-	-	-	-	-	

Entry CE027 **Amortization - Lease Assets and Subscription Assets**

To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6910 & 6920	*1000*						-	-	Instruction

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
6910 & 6920	*2100*						-	-	Instructional Supervision and Administration
6910 & 6920	*2420*						-	-	Instructional Library, Media and Technology
6910 & 6920	*2700*						-	-	School Site Administration
6910 & 6920	*3600*						-	-	Home-to-School Transportation
6910 & 6920	*3700*						-	-	Food Services
6910 & 6920	*3900*						-	-	All Other Pupil Services
6910 & 6920	*4000*						-	-	Ancillary Services
6910 & 6920	*5000*						-	-	Community Services
6910 & 6920	*6000*						-	-	Enterprise Activities
6910 & 6920	*7200*						-	-	All Other General Administration
6910 & 6920	*7700*						-	-	Centralized Data Processing
6910 & 6920	*8100*						-	-	Plant Services
6910 & 6920	0000						-	-	Amortization (Unallocated)
9465							-	-	Accumulated Amortization - Lease Assets
9475							-	-	Accumulated Amortization – Subscription Assets
TOTALS					-	-	-	-	

Entry CE028 **Lease/Subscription Modification and Termination**

To record adjustments due to lease/subscription modification or at the end of lease/subscription term.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data Debit	Default Conversion of Extracted Data Credit	User Adjustments Debit	User Adjustments Credit	Conversion Entry Debit	Conversion Entry Credit	Account Description
9460							-	-	Lease Assets
9465							-	-	Accumulated Amortization - Lease Assets
9470							-	-	Subscription Assets
9475							-	-	Accumulated Amortization - Subscription Assets
9660							-	-	Subscription Liability
9667							-	-	Leases Payable

TOTALS			-	-	-	-	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410			Land
9420			Land Improvements
9425			Accumulated Depreciation - Land Improvements
9430			Buildings
9435			Accumulated Depreciation - Buildings
9440			Equipment
9445			Accumulated Depreciation - Equipment
9450			Work In Progress
9460			Lease Assets
9465			Accumulated Amortization - Lease Assets
9470			Subscription Assets
9475			Accumulated Amortization-Subscription Assets
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - OPEB only
9490			Deferred Outflows of Resources - other
9660			Subscription Liability
9661			General Obligation Bonds Payable
9662			State School Building Loan Payable
9663			Net Pension Liability (Asset)
9664			Total/Net OPEB Liability
9665			Compensated Absences Payable
9666			COPs Payable
9667			Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other (exclude lease related)
979Z	-	-	Fund Balance/Net Position
Total	0	0	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	181,053.46
01	6387	0	3800	1000	6400	483,984.25
01	6388	0	3800	1000	6400	205,176.68
01	6500	0	5760	1130	6400	11,751.22
01	6770	0	1110	1000	6400	5,624.13
01	7220	0	1110	1000	6400	6,273.38
Total, Instruction (Functions 1000-1999)						893,863.12
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
01	0000	0	1110	2700	6400	13,796.31
01	9010	0	1110	2700	6400	4,196.86
Total, School Site Administration (Function 2700)						17,993.17
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
15	0000	0	0000	3600	6400	1,379,381.25
Total, Home-to-School Transportation (Function 3600)						1,379,381.25
01	7032	0	0000	3700	6400	300,005.17
13	5310	0	0000	3700	6400	70,035.43
13	5314	0	0000	3700	6400	28,573.64
Total, Food Services (Function 3700)						398,614.24
01	0000	0	1110	4000	6400	12,796.01
01	9010	0	1110	4000	6400	10,055.24
Total, Ancillary Services (Functions 4000-4999)						22,851.25
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7200	6400	6,680.50
Total, All Other General Administration (Functions 7000-7999 except 7700)						6,680.50
01	0000	0	0000	7700	6400	139,016.64
Total, Centralized Data Processing (Function 7700)						139,016.64
01	0000	0	0000	8100	6400	78,230.61
01	8150	0	0000	8100	6400	33,941.45
40	0000	0	0000	8100	6400	39,777.81
Total, Plant Services (Functions 8000-8999 except 8500)						151,949.87

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	5800	(1,705.85)
01	0000	0	0000	8500	6170	175,411.92
01	2600	0	1110	8500	6200	911,687.11
01	3213	0	0000	8500	6200	866,398.98
01	8150	0	0000	8500	6170	265,739.10
01	8150	0	0000	8500	6200	120,888.62
01	8150	0	0000	8500	6400	446,789.78
12	6105	0	0001	8500	6170	250,235.07
14	0000	0	0000	8500	4300	60,025.37
14	0000	0	0000	8500	6170	496,091.00
14	0000	0	0000	8500	6200	953,882.95
21	0000	0	0000	8500	5800	(8,134.19)
21	0000	0	0000	8500	6170	5,492,731.88
21	0000	0	0000	8500	6200	14,228,166.28
21	0000	0	0000	8500	6400	1,435,488.22
25	0000	0	0000	8500	2200	11,559.85
25	0000	0	0000	8500	3102	1,451.60
25	0000	0	0000	8500	3202	36.84
25	0000	0	0000	8500	3302	388.33
25	0000	0	0000	8500	3502	5.77
25	0000	0	0000	8500	3602	169.96
25	0000	0	0000	8500	4300	155,487.41
25	0000	0	0000	8500	4400	349,726.96
25	0000	0	0000	8500	5500	5,354.94
25	0000	0	0000	8500	5800	28,017.92
25	0000	0	0000	8500	6170	757,763.49
25	0000	0	0000	8500	6200	4,094,413.87
25	0000	0	0000	8500	6400	1,218,403.33
25	7690	0	0000	8500	3102	680.00
40	0000	0	0000	8500	4300	261.40
40	0000	0	0000	8500	5800	13,400.12
40	0000	0	0000	8500	6170	559,217.50
40	0000	0	0000	8500	6200	451,028.93
40	0000	0	0000	8500	6400	1,018,255.99
Total, Facilities Acquisition and Construction (Function 8500)						34,359,320.45
						37,369,670.49

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
25	0000	0	0000	8500	2200	11,559.85
Total, Classified Personnel Salaries (Objects 2000-2999)						11,559.85
25	0000	0	0000	8500	3102	1,451.60
25	0000	0	0000	8500	3202	36.84
25	0000	0	0000	8500	3302	388.33
25	0000	0	0000	8500	3502	5.77
25	0000	0	0000	8500	3602	169.96
25	7690	0	0000	8500	3102	680.00
Total, Employee Benefits (Objects 3000-3999)						2,732.50
14	0000	0	0000	8500	4300	60,025.37
25	0000	0	0000	8500	4300	155,487.41
40	0000	0	0000	8500	4300	261.40
Total, Books and Supplies (Objects 4000-4999 except 4400)						215,774.18
25	0000	0	0000	8500	4400	349,726.96
Total, Noncapitalized Equipment (Object 4400)						349,726.96
01	0000	0	0000	8500	5800	(1,705.85)
21	0000	0	0000	8500	5800	(8,134.19)
25	0000	0	0000	8500	5500	5,354.94
25	0000	0	0000	8500	5800	28,017.92
40	0000	0	0000	8500	5800	13,400.12
Total, Services and Other Operating Expenditures (Objects 5000-5999)						36,932.94
Total, Land (Object 6100)						0.00
01	0000	0	0000	8500	6170	175,411.92
01	8150	0	0000	8500	6170	265,739.10
12	6105	0	0001	8500	6170	250,235.07
14	0000	0	0000	8500	6170	496,091.00
21	0000	0	0000	8500	6170	5,492,731.88
25	0000	0	0000	8500	6170	757,763.49
40	0000	0	0000	8500	6170	559,217.50
Total, Land Improvements (Object 6170)						7,997,189.96
01	2600	0	1110	8500	6200	911,687.11
01	3213	0	0000	8500	6200	866,398.98
01	8150	0	0000	8500	6200	120,888.62
14	0000	0	0000	8500	6200	953,882.95
21	0000	0	0000	8500	6200	14,228,166.28

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
25	0000	0	0000	8500	6200	4,094,413.87
40	0000	0	0000	8500	6200	451,028.93
Total, Buildings and Improvement of Buildings (Object 6200)						21,626,466.74
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7200	6400	6,680.50
01	0000	0	0000	7700	6400	139,016.64
01	0000	0	0000	8100	6400	78,230.61
01	0000	0	1110	1000	6400	181,053.46
01	0000	0	1110	2700	6400	13,796.31
01	0000	0	1110	4000	6400	12,796.01
01	6387	0	3800	1000	6400	483,984.25
01	6388	0	3800	1000	6400	205,176.68
01	6500	0	5760	1130	6400	11,751.22
01	6770	0	1110	1000	6400	5,624.13
01	7032	0	0000	3700	6400	300,005.17
01	7220	0	1110	1000	6400	6,273.38
01	8150	0	0000	8100	6400	33,941.45
01	8150	0	0000	8500	6400	446,789.78
01	9010	0	1110	2700	6400	4,196.86
01	9010	0	1110	4000	6400	10,055.24
13	5310	0	0000	3700	6400	70,035.43
13	5314	0	0000	3700	6400	28,573.64
15	0000	0	0000	3600	6400	1,379,381.25
21	0000	0	0000	8500	6400	1,435,488.22
25	0000	0	0000	8500	6400	1,218,403.33
40	0000	0	0000	8100	6400	39,777.81
40	0000	0	0000	8500	6400	1,018,255.99
Total, Equipment (Object 6400)						7,129,287.36
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						37,369,670.49

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #		Object	Function	Debit	Credit
CE001	**Capital Outlay Expenditures**				
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
	Land Improvements	9420		7,997,190	
	Buildings	9430		22,243,193	
	Equipment	9440		7,129,287	
	Instruction		*1000*		893,863
	School Site Administration		2700		17,993
	Home-to-School Transportation		3600		1,379,381
	Food Services		3700		398,614
	Ancillary Services		*4000*		22,851
	All Other General Administration		*7200*		6,681
	Centralized Data Processing		7700		139,017
	Plant Services		*8100*		151,950
	Facilities Acquisition and Construction		8500		34,359,320
			Total	37,369,670	37,369,670

Entry #		Object	Function	Debit	Credit
CE002	**Debt Service Expenditures**				
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	Other General Long-Term Debt	9669		12,403,168	
	Debt Service-Principal		*9101*		12,403,168
			Total	12,403,168	12,403,168

Entry #		Object	Function	Debit	Credit
CE003	**Debt Issuance**				
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
	Proceeds from Sale of Bonds	8951		72,000,000	
	General Obligation Bonds Payable	9661			72,000,000
			Total	72,000,000	72,000,000

Entry #		Object	Function	Debit	Credit
CE004	**Donated and Contributed Capital Assets**				
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE005	**Disposal of Capital Assets**				
	To report sales and disposals of capital assets and any resulting gain or loss.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE006	**Earned But Unavailable Revenues**				
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE007	**Elimination of Revenues Relating to Prior Periods** To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE008	**Liability for Unmatured Interest on Long-Term Debt** In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE009	**Liability for Compensated Absences** To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE010	**Expenditures Relating to Prior Periods** To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE011	**Adjustments to Work in Progress** To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE012	**Depreciation**				
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE013	**Amortization**				
	To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE014	**Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds** To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE015	**Elimination of Internal Service Funds Profit or Loss Generated Within the LEA** To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
	Total			0	0

Entry #		Object	Function	Debit	Credit
CE016	**Incorporation of Internal Service Fund External Activities and Interfund Transfers**				
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE017	**Reclassification of Interfund Transfers Involving Fiduciary Funds**				
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE018	**Reclassification of Interfund Balances Involving Fiduciary Funds**				
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE019	**Elimination of Internal Transfers**				
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		2,812,000	
	Interfund Transfers		9300		2,812,000
			Total	2,812,000	2,812,000

Entry #		Object	Function	Debit	Credit
CE020	**Elimination of Internal Balances** To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
	Due To Other Funds	9610		3,785,526	
	Due From Other Funds	9310			3,835,298
			Unbalanced Total	3,785,526	3,835,298

Entry #		Object	Function	Debit	Credit
CE021	**Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense** To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE022	**Other Liabilities Not Normally Liquidated with Current Financial Resources** To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE023	**Employer's Net Pension Liability and Pension Expense**				
	To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE024	**Employer Pension Contributions Made Subsequent to Measurement Date**				
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.				
	Deferred Outflows of Resources - pensions only	9490		44,557,342	
	Instruction		*1000*		25,675,377
	Instructional Supervision and Administration		*2100*		2,171,317
	Instructional Library, Media and Technology		*2420*		402,135
	School Site Administration		*2700*		3,516,911
	Home-to-School Transportation		*3600*		1,198,288
	Food Services		*3700*		841,570
	All Other Pupil Services		*3900*		4,632,581
	Ancillary Services		*4000*		476,877
	All Other General Administration		*7200*		1,842,981
	Centralized Data Processing		*7700*		410,154
	Plant Services		*8100*		3,389,151
			Total	44,557,342	44,557,342

Entry #		Object	Function	Debit	Credit
CE025	**State's Share of Pension Expense - Special Funding Situation** To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE026	**Employer OPEB Expenditures Made Subsequent to Measurement Date**				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE027	**Amortization - Lease Assets and Subscription Assets** To recognize the current year amortization of lease assets and subscription assets, and adjust the related contra-asset accounts for accumulated amortization.				
			Total	0	0

Entry #		Object	Function	Debit	Credit
CE028	**Lease/Subscription Modification and Termination** To record adjustments due to lease/subscription modification or at the end of lease/subscription term.				
			Total	0	0

		Governmental Activities	Business-type Activities	Total
Assets				
Cash		0	2,687,948	2,687,948
Investments		0	0	0
Receivables		0	62,664	62,664
Due from (to) other funds		0	(49,772)	(49,772)
Stores		0	0	0
Prepaid expenses		0	0	0
Other current assets		0	0	0
Lease Receivable		0	0	0
Capital assets:				
Land		0	0	0
Land Improvements		0	0	0
Buildings		0	0	0
Equipment		0	0	0
Work in progress		0	0	0
Less accumulated depreciation		0	0	0
Lease Assets		0	0	0
Less accumulated amortization		0	0	0
Subscription Assets		0	0	0
Less accumulated amortization		0	0	0
Total assets		0	2,700,840	2,700,840
Deferred Outflows of Resources		0	(174,742)	(174,742)
Liabilities				
Accounts payable and other current liabilities		0	8,314	8,314
Current loans		0	0	0
Unearned revenue		0	0	0
Long-term liabilities:	Unbalanced	0	586,342	586,342
Due within one year				*0*
Due in more than one year				*0*
Total liabilities		0	594,656	594,656
Deferred Inflows of Resources		0	(2,408,134)	(2,408,134)
Net Position				
Net investment in capital assets				0
Restricted for:				
Capital projects				0
Debt service				0
Educational programs				0
Other purposes (expendable)				0
Other purposes (nonexpendable)				0
Unrestricted				0
Total net position	Unbalanced	0	4,339,576	4,339,576

Total fund balances, governmental funds: 380,395,713

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets, lease assets, and subscription assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation, lease assets and accumulated amortization, and subscription assets and accumulated amortization.

Capital assets relating to governmental activities, at historical cost:	-	
Accumulated depreciation:	-	
Lease assets relating to governmental activities, at historical costs:	-	
Accumulated amortization:	-	
Subscription assets relating to governmental activities, at historical costs:	-	
Accumulated amortization:	-	
Net:		-

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are: (2,988,348)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: -

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liaibilities, are reported. Long-term liabilities relating to governmental activities consist of:

Subscription Liability	-	
General obligation bonds payable	-	
State school building loans payable	-	
Net Pension Liability (Asset)	-	
Total/Net OPEB Liability	-	
Compensated absences payable	-	
Certificates of participation payable	-	
Leases payable	-	
Lease revenue bonds payable	-	
Other general long-term debt	-	
Deferred gain or loss on debt refunding	-	
Total:		-

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	44,557,342
Deferred inflows of resources relating to pensions	-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is: -

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	-
Deferred inflows of resources relating to OPEB	-
Total net position, governmental activities (minor differences may be due to rounding):	421,964,707

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								3,076.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,691,662.16	0.00	901,722.60	0.00	1,499,514.03	20,875,108.75		28,968,007.54
2000-2999	Classified Salaries	6,029,172.79	0.00	0.00	0.00	416,970.99	14,565,490.31		21,011,634.09
3000-3999	Employee Benefits	4,704,392.86	0.00	347,105.06	0.00	746,493.81	14,023,882.52		19,821,874.25
4000-4999	Books and Supplies	587,490.95	0.00	0.00	0.00	30,926.91	443,814.87		1,062,232.73
5000-5999	Services and Other Operating Expenditures	953,511.52	39,012.07	7,046.03	0.00	7,934.27	9,369,411.54		10,376,915.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,751.22		11,751.22
7130	State Special Schools	16,986.00	0.00	0.00	0.00	0.00	0.00		16,986.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,983,216.28	39,012.07	1,255,873.69	0.00	2,701,840.01	59,289,459.21	0.00	81,269,401.26
7310	Transfers of Indirect Costs	596,756.57	1,927.20	57,489.59	0.00	125,526.35	2,569,902.31		3,351,602.02
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	596,756.57	1,927.20	57,489.59	0.00	125,526.35	2,569,902.31	0.00	3,351,602.02
	TOTAL COSTS	18,579,972.85	40,939.27	1,313,363.28	0.00	2,827,366.36	61,859,361.52	0.00	84,621,003.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	120,542.00	0.00		120,542.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	59,146.63	2,786,414.21		2,845,560.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	58,441.93	1,299,895.31		1,358,337.24
4000-4999	Books and Supplies	22,135.05	0.00	0.00	0.00	12,207.84	49,641.16		83,984.05
5000-5999	Services and Other Operating Expenditures	26,874.46	0.00	0.00	0.00	0.00	36,328.04		63,202.50
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	49,009.51	0.00	0.00	0.00	250,338.40	4,172,278.72	0.00	4,471,626.63
7310	Transfers of Indirect Costs	2,107.65	0.00	0.00	0.00	12,366.73	206,423.99		220,898.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,107.65	0.00	0.00	0.00	12,366.73	206,423.99	0.00	220,898.37
	TOTAL BEFORE OBJECT 8980	51,117.16	0.00	0.00	0.00	262,705.13	4,378,702.71	0.00	4,692,525.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,692,525.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,691,662.16	0.00	901,722.60	0.00	1,378,972.03	20,875,108.75		28,847,465.54
2000-2999	Classified Salaries	6,029,172.79	0.00	0.00	0.00	357,824.36	11,779,076.10		18,166,073.25
3000-3999	Employee Benefits	4,704,392.86	0.00	347,105.06	0.00	688,051.88	12,723,987.21		18,463,537.01
4000-4999	Books and Supplies	565,355.90	0.00	0.00	0.00	18,719.07	394,173.71		978,248.68
5000-5999	Services and Other Operating Expenditures	926,637.06	39,012.07	7,046.03	0.00	7,934.27	9,333,083.50		10,313,712.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,751.22		11,751.22
7130	State Special Schools	16,986.00	0.00	0.00	0.00	0.00	0.00		16,986.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,934,206.77	39,012.07	1,255,873.69	0.00	2,451,501.61	55,117,180.49	0.00	76,797,774.63
7310	Transfers of Indirect Costs	594,648.92	1,927.20	57,489.59	0.00	113,159.62	2,363,478.32		3,130,703.65
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	594,648.92	1,927.20	57,489.59	0.00	113,159.62	2,363,478.32	0.00	3,130,703.65
	TOTAL BEFORE OBJECT 8980	18,528,855.69	40,939.27	1,313,363.28	0.00	2,564,661.23	57,480,658.81	0.00	79,928,478.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								79,928,478.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	104,643.00	0.00	0.00	0.00	0.00	3,572.00		108,215.00
2000-2999	Classified Salaries	3,226,784.44	0.00	0.00	0.00	0.00	418,081.23		3,644,865.67
3000-3999	Employee Benefits	1,472,826.59	0.00	0.00	0.00	1,005.63	193,705.44		1,667,537.66
4000-4999	Books and Supplies	413,217.27	0.00	0.00	0.00	0.00	14,441.97		427,659.24
5000-5999	Services and Other Operating Expenditures	202,477.40	0.00	0.00	0.00	0.00	129,077.42		331,554.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,419,948.70	0.00	0.00	0.00	1,005.63	758,878.06	0.00	6,179,832.39
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	5,419,948.70	0.00	0.00	0.00	1,005.63	758,878.06	0.00	6,179,832.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								50,191,434.47
	TOTAL COSTS								56,371,266.86

* 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	70,104,338.43	46,982,761.21
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)	70,104,338.43	46,982,761.21

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	2,924.00
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)	2,924.00

SELPA: **Folsom-Cordova Unified (FC)**

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: **Folsom-Cordova Unified (FC)**

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)	4,325,454.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	4,212,861.00			
Increase in funding (if difference is positive)	112,593.00			
Maximum available for MOE reduction (50% of increase in funding)	56,296.50	(a)		
Current year funding (IDEA Section 619 - Resource 3315)	97,705.00			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	663,473.85	(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)	56,296.50	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	663,473.85	(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: Folsom-Cordova Unified (FC)

SECTION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	84,621,003.28		
	b. Less: Expenditures paid from federal sources	4,692,525.00		
	c. Expenditures paid from state and local sources	79,928,478.28	70,104,338.43	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		70,104,338.43	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	79,928,478.28	70,104,338.43	9,824,139.85
	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 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	84,621,003.28		
	b. Less: Expenditures paid from federal sources	4,692,525.00		
	c. Expenditures paid from state and local sources	79,928,478.28	70,104,338.43	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		70,104,338.43	
	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	79,928,478.28	70,104,338.43	
	d. Special education unduplicated pupil count	3,076.00	2,924.00	

SELPA: **Folsom-Cordova Unified (FC)**

	e. Per capita state and local expenditures (Test2c/Test2d)	25,984.55	23,975.49	2,009.06

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2024-25	Comparison Year 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	56,371,266.86	46,982,761.21	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		46,982,761.21	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	56,371,266.86	46,982,761.21	9,388,505.65

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

		Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	56,371,266.86	46,982,761.21	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		46,982,761.21	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	56,371,266.86	46,982,761.21	
	b. Special education unduplicated pupil count	3,076.00	2,924.00	
	c. Per capita local expenditures (Test4a/Test4b)	18,326.16	16,067.98	2,258.18

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.

Linda Thurlo — Contact Name
916-294-9000 X104310 — Telephone Number

SELPA: **Folsom-Cordova Unified (FC)**

Executive Director of Administrative Services	lthurlo@fcusd.org
Title	Email Address

SELPA: Folsom-Cordova Unified (FC)

Object Code	Description	Folsom-Cordova Unified (FC00)	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

SELPA: **Folsom-Cordova Unified (FC)**

Object Code	Description	Folsom-Cordova Unified (FC00)	Adjustments*	Total
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	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								3,076.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	5,435,097.00	0.00	1,180,099.00	0.00	1,304,266.00	22,067,633.00		29,987,095.00
2000-2999	Classified Salaries	7,209,727.00	0.00	0.00	0.00	468,066.00	17,282,114.00		24,959,907.00
3000-3999	Employee Benefits	5,291,224.00	0.00	440,454.00	0.00	719,785.00	17,474,931.00		23,926,394.00
4000-4999	Books and Supplies	822,120.00	0.00	0.00	0.00	33,382.00	598,278.00		1,453,780.00
5000-5999	Services and Other Operating Expenditures	1,388,922.00	52,055.00	6,600.00	0.00	13,450.00	8,464,389.00		9,925,416.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,500.00		12,500.00
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	20,147,090.00	52,055.00	1,627,153.00	0.00	2,538,949.00	65,899,845.00	0.00	90,265,092.00
7310	Transfers of Indirect Costs	802,801.00	2,493.00	61,461.00	0.00	109,040.00	2,619,528.00		3,595,323.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	802,801.00	2,493.00	61,461.00	0.00	109,040.00	2,619,528.00	0.00	3,595,323.00
	TOTAL COSTS	20,949,891.00	54,548.00	1,688,614.00	0.00	2,647,989.00	68,519,373.00	0.00	93,860,415.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	5,435,097.00	0.00	1,180,099.00	0.00	1,193,260.00	22,067,633.00		29,876,089.00
2000-2999	Classified Salaries	7,209,727.00	0.00	0.00	0.00	405,975.00	14,442,904.00		22,058,606.00
3000-3999	Employee Benefits	5,291,224.00	0.00	440,454.00	0.00	662,373.00	16,172,826.00		22,566,877.00
4000-4999	Books and Supplies	820,412.00	0.00	0.00	0.00	24,864.00	563,188.00		1,408,464.00
5000-5999	Services and Other Operating Expenditures	1,370,763.00	52,055.00	6,600.00	0.00	13,450.00	8,428,008.00		9,870,876.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	12,500.00		12,500.00
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	20,127,223.00	52,055.00	1,627,153.00	0.00	2,299,922.00	61,687,059.00	0.00	85,793,412.00
7310	Transfers of Indirect Costs	605,957.00	2,493.00	61,461.00	0.00	104,525.00	2,606,697.00		3,381,133.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	605,957.00	2,493.00	61,461.00	0.00	104,525.00	2,606,697.00	0.00	3,381,133.00
	TOTAL BEFORE OBJECT 8980	20,733,180.00	54,548.00	1,688,614.00	0.00	2,404,447.00	64,293,756.00	0.00	89,174,545.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								89,174,545.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	124,849.00	0.00	0.00	1,320.00		126,169.00
2000-2999	Classified Salaries	3,593,436.00	0.00	0.00	0.00	0.00	515,215.00		4,108,651.00
3000-3999	Employee Benefits	1,732,005.00	0.00	44,889.00	0.00	0.00	258,887.00		2,035,781.00
4000-4999	Books and Supplies	632,712.00	0.00	0.00	0.00	0.00	12,500.00		645,212.00
5000-5999	Services and Other Operating Expenditures	522,663.00	0.00	0.00	0.00	0.00	135,525.00		658,188.00
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	6,480,816.00	0.00	169,738.00	0.00	0.00	923,447.00	0.00	7,574,001.00
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	6,480,816.00	0.00	169,738.00	0.00	0.00	923,447.00	0.00	7,574,001.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								57,553,839.00
	TOTAL COSTS								65,127,840.00

* 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								3,076.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	5,691,662.16	0.00	901,722.60	0.00	1,499,514.03	20,875,108.75		28,968,007.54
2000-2999	Classified Salaries	6,029,172.79	0.00	0.00	0.00	416,970.99	14,565,490.31		21,011,634.09
3000-3999	Employee Benefits	4,704,392.86	0.00	347,105.06	0.00	746,493.81	14,023,882.52		19,821,874.25
4000-4999	Books and Supplies	587,490.95	0.00	0.00	0.00	30,926.91	443,814.87		1,062,232.73
5000-5999	Services and Other Operating Expenditures	953,511.52	39,012.07	7,046.03	0.00	7,934.27	9,369,411.54		10,376,915.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,751.22		11,751.22
7130	State Special Schools	16,986.00	0.00	0.00	0.00	0.00	0.00		16,986.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,983,216.28	39,012.07	1,255,873.69	0.00	2,701,840.01	59,289,459.21	0.00	81,269,401.26
7310	Transfers of Indirect Costs	596,756.57	1,927.20	57,489.59	0.00	125,526.35	2,569,902.31		3,351,602.02
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	596,756.57	1,927.20	57,489.59	0.00	125,526.35	2,569,902.31	0.00	3,351,602.02
	TOTAL COSTS	18,579,972.85	40,939.27	1,313,363.28	0.00	2,827,366.36	61,859,361.52	0.00	84,621,003.28
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	120,542.00	0.00		120,542.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	59,146.63	2,786,414.21		2,845,560.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	58,441.93	1,299,895.31		1,358,337.24
4000-4999	Books and Supplies	22,135.05	0.00	0.00	0.00	12,207.84	49,641.16		83,984.05
5000-5999	Services and Other Operating Expenditures	26,874.46	0.00	0.00	0.00	0.00	36,328.04		63,202.50
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	49,009.51	0.00	0.00	0.00	250,338.40	4,172,278.72	0.00	4,471,626.63
7310	Transfers of Indirect Costs	2,107.65	0.00	0.00	0.00	12,366.73	206,423.99		220,898.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,107.65	0.00	0.00	0.00	12,366.73	206,423.99	0.00	220,898.37
	TOTAL BEFORE OBJECT 8980	51,117.16	0.00	0.00	0.00	262,705.13	4,378,702.71	0.00	4,692,525.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,692,525.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	5,691,662.16	0.00	901,722.60	0.00	1,378,972.03	20,875,108.75		28,847,465.54
2000-2999	Classified Salaries	6,029,172.79	0.00	0.00	0.00	357,824.36	11,779,076.10		18,166,073.25
3000-3999	Employee Benefits	4,704,392.86	0.00	347,105.06	0.00	688,051.88	12,723,987.21		18,463,537.01
4000-4999	Books and Supplies	565,355.90	0.00	0.00	0.00	18,719.07	394,173.71		978,248.68
5000-5999	Services and Other Operating Expenditures	926,637.06	39,012.07	7,046.03	0.00	7,934.27	9,333,083.50		10,313,712.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,751.22		11,751.22
7130	State Special Schools	16,986.00	0.00	0.00	0.00	0.00	0.00		16,986.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,934,206.77	39,012.07	1,255,873.69	0.00	2,451,501.61	55,117,180.49	0.00	76,797,774.63
7310	Transfers of Indirect Costs	594,648.92	1,927.20	57,489.59	0.00	113,159.62	2,363,478.32		3,130,703.65
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	594,648.92	1,927.20	57,489.59	0.00	113,159.62	2,363,478.32	0.00	3,130,703.65
	TOTAL BEFORE OBJECT 8980	18,528,855.69	40,939.27	1,313,363.28	0.00	2,564,661.23	57,480,658.81	0.00	79,928,478.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								79,928,478.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	104,643.00	0.00	0.00	0.00	0.00	3,572.00		108,215.00
2000-2999	Classified Salaries	3,226,784.44	0.00	0.00	0.00	0.00	418,081.23		3,644,865.67
3000-3999	Employee Benefits	1,472,826.59	0.00	0.00	0.00	1,005.63	193,705.44		1,667,537.66
4000-4999	Books and Supplies	413,217.27	0.00	0.00	0.00	0.00	14,441.97		427,659.24
5000-5999	Services and Other Operating Expenditures	202,477.40	0.00	0.00	0.00	0.00	129,077.42		331,554.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	Total Direct Costs	5,419,948.70	0.00	0.00	0.00	1,005.63	758,878.06	0.00	6,179,832.39
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	5,419,948.70	0.00	0.00	0.00	1,005.63	758,878.06	0.00	6,179,832.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								50,191,434.47
	TOTAL COSTS								56,371,266.86

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

SELPA: **Folsom-Cordova Unified (FC)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

SELPA: **Folsom-Cordova Unified (FC)**

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

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

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	4,325,454.00			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	4,212,861.00			
Increase in funding (if difference is positive)	112,593.00			
Maximum available for MOE reduction (50% of increase in funding)	56,296.50	(a)		
Current year funding (IDEA Section 619 - Resource 3315)	97,705.00			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	663,473.85	(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)	56,296.50	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	663,473.85	(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: Folsom-Cordova Unified (FC)

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	93,860,415.00		
	b. Less: Expenditures paid from federal sources	4,685,870.00		
	c. Expenditures paid from state and local sources	89,174,545.00	79,928,478.28	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		79,928,478.28	
	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	89,174,545.00	79,928,478.28	9,246,066.72
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	93,860,415.00		
	b. Less: Expenditures paid from federal sources	4,685,870.00		

SELPA: **Folsom-Cordova Unified (FC)**

c. Expenditures paid from state and local sources	89,174,545.00	79,928,478.28	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		79,928,478.28	
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	89,174,545.00	79,928,478.28	
d. Special education unduplicated pupil count	3,076.00	3,076.00	
e. Per capita state and local expenditures (Test2c/Test2d)	28,990.42	25,984.55	3,005.87

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	65,127,840.00	56,371,266.86	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		56,371,266.86	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	65,127,840.00	56,371,266.86	8,756,573.14

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	65,127,840.00	56,371,266.86	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		56,371,266.86	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

SELPA: **Folsom-Cordova Unified (FC)**

Net expenditures paid from local sources	65,127,840.00	56,371,266.86	
b. Special education unduplicated pupil count	3,076.00	3,076.00	
c. Per capita local expenditures (Test4a/Test4b)	21,172.90	18,326.16	2,846.74

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.

Linda Thurlo	916-294-9000
Contact Name	Telephone Number
Executive Director Administrative Services	lthurlo@fcusd.org
Title	Email Address

SELPA: Folsom-Cordova Unified (FC)

Object Code	Description	Folsom-Cordova Unified (FC00)	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00

SELPA: Folsom-Cordova Unified (FC)

Object Code	Description	Folsom-Cordova Unified (FC00)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

Folsom-Cordova Unified **Sacramento County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	FUNCTION	VALUE
63	0000	6000	($1,336,550.87)

Explanation: Fund 63 Pension Liability change in net pension liability, pension expense changed accordingly.

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
09	7425	8590	($8,046.00)
Explanation: Unspent ELO Grant funds returned			
63	0000	9490	($174,742.00)
Explanation: Fund 63 Pension Liability change in net pension liability, pension expense changed accordingly.			
63	0000	9690	($2,408,134.00)
Explanation: Fund 63 Pension Liability change in net pension liability, pension expense changed accordingly.			
63	0000	3202	($3,504,368.24)
Explanation: Fund 63 Pension Liability change in net pension liability, pension expense changed accordingly.			

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**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
09	7425	($8,046.00)

Explanation: Unspent ELO Grant funds returned

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) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**
Explanation: RE 6388 allows 4% IDC to be claimed for all categories obj 1000-6999

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

Folsom-Cordova Unified **Sacramento County**

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6762	($95,375.00)
Explanation: The EFB is not negative. The object codes were not completely budgeted for. Will correct at 1st int.		
Total of negative resource balances for Fund 01		($95,375.00)
09	6266	($26.51)
Explanation: The EFB is not negative. The object codes were not completely budgeted for. Will correct at 1st int.		
09	6762	($30,934.00)
Explanation: The EFB is not negative. The object codes were not completely budgeted for. Will correct at 1st int.		
Total of negative resource balances for Fund 09		($30,960.51)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6762	9790	($95,375.00)
Explanation: The EFB is not negative. The object codes were not completely budgeted for. Will correct at 1st int.			
09	6266	9790	($26.51)
Explanation: The EFB is not negative. The object codes were not completely budgeted for. Will correct at 1st int.			
09	6762	9790	($30,934.00)
Explanation: The EFB is not negative. The object codes were not completely budgeted for. Will correct at 1st int.			

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**