

POWAY UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS
FOR SCHOOL YEAR
2024/2025

MEETING OF THE GOVERNING BOARD
SEPTEMBER 11, 2025

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.29%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$308,527,795.64
	Appropriations Subject to Limit	\$308,527,795.64
	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	5.07%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2025

Printed Name: Heather Plotzke

Title: Clerk, Poway Unified School
District Board of Education

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	396,836,720.00	3,269,851.00	400,106,571.00	401,618,514.00	3,069,194.00	404,687,708.00	1.1%
2) Federal Revenue		8100-8299	161.04	11,190,670.34	11,190,831.38	0.00	10,548,067.00	10,548,067.00	-5.7%
3) Other State Revenue		8300-8599	15,112,845.69	72,902,684.91	88,015,530.60	14,509,150.00	71,306,823.00	85,815,973.00	-2.5%
4) Other Local Revenue		8600-8799	19,434,457.50	5,147,645.43	24,582,102.93	11,000,000.00	6,312,147.00	17,312,147.00	-29.6%
5) TOTAL, REVENUES			431,384,184.23	92,510,851.68	523,895,035.91	427,127,664.00	91,236,231.00	518,363,895.00	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	169,460,525.75	50,998,152.35	220,458,678.10	172,143,839.00	47,691,015.00	219,834,854.00	-0.3%
2) Classified Salaries		2000-2999	51,691,941.18	37,144,212.25	88,836,153.43	52,863,183.00	39,163,031.00	92,026,214.00	3.6%
3) Employee Benefits		3000-3999	93,087,511.31	62,323,184.36	155,410,695.67	96,625,620.00	66,250,344.20	162,875,964.20	4.8%
4) Books and Supplies		4000-4999	8,250,343.57	7,244,375.47	15,494,719.04	6,022,552.00	14,581,502.47	20,604,054.47	33.0%
5) Services and Other Operating Expenditures		5000-5999	26,253,726.99	20,946,310.53	47,200,037.52	26,399,631.00	21,898,143.54	48,297,774.54	2.3%
6) Capital Outlay		6000-6999	4,419,346.48	6,517,390.15	10,936,736.63	207,500.00	1,139,680.00	1,347,180.00	-87.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,361,751.96	1,376,731.06	4,738,483.02	2,953,912.00	991,080.00	3,944,992.00	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,211,955.52)	2,440,506.55	(771,448.97)	(4,352,952.00)	3,329,687.92	(1,023,264.08)	32.6%
9) TOTAL, EXPENDITURES			353,313,191.72	188,990,862.72	542,304,054.44	352,863,285.00	195,044,484.13	547,907,769.13	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,070,992.51	(96,480,011.04)	(18,409,018.53)	74,264,379.00	(103,808,253.13)	(29,543,874.13)	60.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,391,888.17	0.00	4,391,888.17	4,079,265.00	0.00	4,079,265.00	-7.1%
b) Transfers Out		7600-7629	2,901,512.45	150,000.00	3,051,512.45	2,873,195.00	150,000.00	3,023,195.00	-0.9%
2) Other Sources/Uses									
a) Sources		8930-8979	4,332,024.88	0.00	4,332,024.88	1,500,000.00	0.00	1,500,000.00	-65.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(83,202,206.20)	83,202,206.20	0.00	(84,624,655.00)	84,624,655.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(77,379,805.60)	83,052,206.20	5,672,400.60	(81,918,585.00)	84,474,655.00	2,556,070.00	-54.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			691,186.91	(13,427,804.84)	(12,736,617.93)	(7,654,206.00)	(19,333,598.13)	(26,987,804.13)	111.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	72,720,645.33	46,825,506.71	119,546,152.04	73,411,832.24	33,397,701.87	106,809,534.11	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			72,720,645.33	46,825,506.71	119,546,152.04	73,411,832.24	33,397,701.87	106,809,534.11	-10.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,720,645.33	46,825,506.71	119,546,152.04	73,411,832.24	33,397,701.87	106,809,534.11	-10.7%
2) Ending Balance, June 30 (E + F1e)			73,411,832.24	33,397,701.87	106,809,534.11	65,757,626.24	14,064,103.74	79,821,729.98	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	294,129.98	0.00	294,129.98	300,000.00	0.00	300,000.00	2.0%
Stores		9712	358,950.22	0.00	358,950.22	275,000.00	0.00	275,000.00	-23.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	33,397,701.87	33,397,701.87	0.00	14,101,211.74	14,101,211.74	-57.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,280,056.00	0.00	5,280,056.00	5,280,056.00	0.00	5,280,056.00	0.0%
Audit Findings (Fiscal Impact)	0000	9780	518,056.00		518,056.00			0.00	
Carry over	0000	9780	4,762,000.00		4,762,000.00			0.00	
Audit Findings (Fiscal Impact)	0000	9780			0.00	518,056.00		518,056.00	
2024-25 Carry over	0000	9780			0.00	4,762,000.00		4,762,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,907,111.00	0.00	10,907,111.00	11,018,619.00	0.00	11,018,619.00	1.0%
Unassigned/Unappropriated Amount		9790	56,571,585.04	0.00	56,571,585.04	48,883,951.24	(37,108.00)	48,846,843.24	-13.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	62,337,418.87	27,870,229.36	90,207,648.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	43,027.07	0.00	43,027.07				
b) in Banks		9120	187,717.04	0.00	187,717.04				
c) in Revolving Cash Account		9130	294,129.98	0.00	294,129.98				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,905,402.07	19,255,714.80	23,161,116.87				
4) Due from Grantor Government		9290	15,665,169.73	0.00	15,665,169.73				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	7,460,557.93	45.28	7,460,603.21				
6) Stores		9320	358,950.22	0.00	358,950.22				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			90,252,372.91	47,125,989.44	137,378,362.35				
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	7,898,347.49	5,408,062.32	13,306,409.81				
2) Due to Grantor Governments		9590	2,069,664.44	0.00	2,069,664.44				
3) Due to Other Funds		9610	6,673,187.62	152,116.45	6,825,304.07				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	199,341.12	8,168,108.80	8,367,449.92				
6) TOTAL, LIABILITIES			16,840,540.67	13,728,287.57	30,568,828.24				
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)			73,411,832.24	33,397,701.87	106,809,534.11				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	154,555,885.73	0.00	154,555,885.73	157,832,288.00	0.00	157,832,288.00	2.1%
Education Protection Account State Aid - Current Year		8012	6,680,998.00	0.00	6,680,998.00	6,599,374.00	0.00	6,599,374.00	-1.2%
State Aid - Prior Years		8019	(1,264,621.00)	0.00	(1,264,621.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	950,967.10	0.00	950,967.10	950,969.00	0.00	950,969.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	210,253,072.95	0.00	210,253,072.95	210,291,711.00	0.00	210,291,711.00	0.0%
Unsecured Roll Taxes		8042	7,173,858.60	0.00	7,173,858.60	7,166,863.00	0.00	7,166,863.00	-0.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	(70,610.76)	0.00	(70,610.76)	(24,895.00)	0.00	(24,895.00)	-64.7%
Supplemental Taxes		8044	5,038,419.50	0.00	5,038,419.50	5,062,601.00	0.00	5,062,601.00	0.5%
Education Revenue Augmentation Fund (ERAF)		8045	(377,150.38)	0.00	(377,150.38)	2,987.00	0.00	2,987.00	-100.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,895,900.26	0.00	14,895,900.26	14,736,616.00	0.00	14,736,616.00	-1.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			397,836,720.00	0.00	397,836,720.00	402,618,514.00	0.00	402,618,514.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	(1,000,000.00)		(1,000,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	3,269,851.00	3,269,851.00	0.00	3,069,194.00	3,069,194.00	-6.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			396,836,720.00	3,269,851.00	400,106,571.00	401,618,514.00	3,069,194.00	404,687,708.00	1.1%
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	6,819,906.00	6,819,906.00	0.00	6,825,262.00	6,825,262.00	0.1%
Special Education Discretionary Grants		8182	0.00	1,079,688.50	1,079,688.50	0.00	616,713.00	616,713.00	-42.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	161.04	0.00	161.04	0.00	0.00	0.00	-100.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	349,023.27	349,023.27	0.00	299,490.00	299,490.00	-14.2%
Pass-Through Revenues from Federal Sources		8287	0.00	117,525.00	117,525.00	0.00	117,525.00	117,525.00	0.0%
Title I, Part A, Basic	3010	8290		1,151,254.66	1,151,254.66		1,100,000.00	1,100,000.00	-4.5%
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		560,508.67	560,508.67		580,000.00	580,000.00	3.5%
Title III, Immigrant Student Program	4201	8290		50,059.00	50,059.00		90,000.00	90,000.00	79.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		291,151.00	291,151.00		340,000.00	340,000.00	16.8%
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		238,032.42	238,032.42		404,185.00	404,185.00	69.8%
Career and Technical Education	3500-3599	8290		174,892.00	174,892.00		174,892.00	174,892.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	358,629.82	358,629.82	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			161.04	11,190,670.34	11,190,831.38	0.00	10,548,067.00	10,548,067.00	-5.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		28,416,848.00	28,416,848.00		29,133,026.00	29,133,026.00	2.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,648,079.00	0.00	1,648,079.00	1,688,127.00	0.00	1,688,127.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	6,879,347.89	3,289,086.88	10,168,434.77	6,508,129.00	2,794,066.00	9,302,195.00	-8.5%
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		7,133,481.00	7,133,481.00		5,475,688.00	5,475,688.00	-23.2%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,205,015.25	2,205,015.25		2,295,974.00	2,295,974.00	4.1%
Arts and Music in Schools (Prop 28)	6770	8590		4,193,932.00	4,193,932.00		4,193,921.00	4,193,921.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	6,585,418.80	27,664,321.78	34,249,740.58	6,312,894.00	27,414,148.00	33,727,042.00	-1.5%
TOTAL, OTHER STATE REVENUE			15,112,845.69	72,902,684.91	88,015,530.60	14,509,150.00	71,306,823.00	85,815,973.00	-2.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	120,837.30	0.00	120,837.30	100,000.00	0.00	100,000.00	-17.2%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,592,262.60	0.00	1,592,262.60	1,200,000.00	0.00	1,200,000.00	-24.6%
Interest		8660	5,138,000.62	0.00	5,138,000.62	2,000,000.00	0.00	2,000,000.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,027,547.07	0.00	2,027,547.07	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	932,377.44	0.00	932,377.44	905,000.00	0.00	905,000.00	-2.9%
Interagency Services		8677	660,290.05	2,109,556.72	2,769,846.77	558,381.00	1,881,900.00	2,440,281.00	-11.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	421,338.53	0.00	421,338.53	350,000.00	0.00	350,000.00	-16.9%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,541,803.89	3,038,088.71	11,579,892.60	5,886,619.00	4,430,247.00	10,316,866.00	-10.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,434,457.50	5,147,645.43	24,582,102.93	11,000,000.00	6,312,147.00	17,312,147.00	-29.6%
TOTAL, REVENUES			431,384,184.23	92,510,851.68	523,895,035.91	427,127,664.00	91,236,231.00	518,363,895.00	-1.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,036,870.37	43,447,283.37	177,484,153.74	138,270,913.00	41,291,952.00	179,562,865.00	1.2%
Certificated Pupil Support Salaries		1200	16,513,508.49	2,058,265.72	18,571,774.21	16,036,217.00	1,928,182.00	17,964,399.00	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,031,978.00	922,563.04	16,954,541.04	16,108,769.00	521,245.00	16,630,014.00	-1.9%
Other Certificated Salaries		1900	2,878,168.89	4,570,040.22	7,448,209.11	1,727,940.00	3,949,636.00	5,677,576.00	-23.8%
TOTAL, CERTIFICATED SALARIES			169,460,525.75	50,998,152.35	220,458,678.10	172,143,839.00	47,691,015.00	219,834,854.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,926,511.87	27,248,462.68	33,174,974.55	6,584,637.00	28,905,216.00	35,489,853.00	7.0%
Classified Support Salaries		2200	16,190,814.26	6,781,818.16	22,972,632.42	16,107,664.00	7,262,182.00	23,369,846.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	4,340,578.63	1,114,396.24	5,454,974.87	4,245,753.00	1,119,181.00	5,364,934.00	-1.7%
Clerical, Technical and Office Salaries		2400	19,854,876.17	1,034,484.27	20,889,360.44	20,338,268.00	983,754.00	21,322,022.00	2.1%
Other Classified Salaries		2900	5,379,160.25	965,050.90	6,344,211.15	5,586,861.00	892,698.00	6,479,559.00	2.1%
TOTAL, CLASSIFIED SALARIES			51,691,941.18	37,144,212.25	88,836,153.43	52,863,183.00	39,163,031.00	92,026,214.00	3.6%
EMPLOYEE BENEFITS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	31,094,706.93	29,723,418.33	60,818,125.26	31,426,109.00	30,398,563.00	61,824,672.00	1.7%
PERS		3201-3202	12,711,558.91	9,855,813.62	22,567,372.53	13,557,269.00	10,497,643.00	24,054,912.00	6.6%
OASDI/Medicare/Alternative		3301-3302	6,253,065.50	3,537,675.01	9,790,740.51	6,638,348.00	3,789,277.00	10,427,625.00	6.5%
Health and Welfare Benefits		3401-3402	34,352,421.48	15,611,324.41	49,963,745.89	36,002,185.00	17,811,568.20	53,813,753.20	7.7%
Unemployment Insurance		3501-3502	110,783.41	44,532.23	155,315.64	112,372.00	44,054.00	156,426.00	0.7%
Workers' Compensation		3601-3602	4,558,221.21	1,831,941.13	6,390,162.34	5,056,452.00	1,982,125.00	7,038,577.00	10.1%
OPEB, Allocated		3701-3702	1,790,799.87	509,997.63	2,300,797.50	1,641,512.00	507,936.00	2,149,448.00	-6.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,215,954.00	1,208,482.00	3,424,436.00	2,191,373.00	1,219,178.00	3,410,551.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			93,087,511.31	62,323,184.36	155,410,695.67	96,625,620.00	66,250,344.20	162,875,964.20	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,191.89	3,195,883.89	3,207,075.78	85,388.00	4,862,451.00	4,947,839.00	54.3%
Books and Other Reference Materials		4200	88,737.76	76,616.01	165,353.77	22,372.00	114,689.00	137,061.00	-17.1%
Materials and Supplies		4300	7,112,481.39	2,564,214.15	9,676,695.54	5,455,234.00	9,167,410.47	14,622,644.47	51.1%
Noncapitalized Equipment		4400	1,037,932.53	1,407,661.42	2,445,593.95	459,558.00	436,952.00	896,510.00	-63.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,250,343.57	7,244,375.47	15,494,719.04	6,022,552.00	14,581,502.47	20,604,054.47	33.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	137,077.75	6,300,244.26	6,437,322.01	80,000.00	5,403,561.00	5,483,561.00	-14.8%
Travel and Conferences		5200	421,063.56	297,170.31	718,233.87	436,420.00	360,990.00	797,410.00	11.0%
Dues and Memberships		5300	178,127.53	52,662.00	230,789.53	163,789.00	200.00	163,989.00	-28.9%
Insurance		5400 - 5450	3,234,671.11	0.00	3,234,671.11	3,609,497.00	0.00	3,609,497.00	11.6%
Operations and Housekeeping Services		5500	17,305,875.28	56,016.58	17,361,891.86	17,277,690.00	65,000.00	17,342,690.00	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,035,623.65	1,813,966.34	2,849,589.99	902,186.00	2,547,726.00	3,449,912.00	21.1%
Transfers of Direct Costs		5710	(884,502.29)	884,502.29	0.00	(1,759,512.00)	1,759,512.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,947,434.92)	0.00	(5,947,434.92)	(6,478,125.00)	0.00	(6,478,125.00)	8.9%
Professional/Consulting Services and Operating Expenditures		5800	9,919,290.73	11,537,305.88	21,456,596.61	11,214,613.00	11,756,454.54	22,971,067.54	7.1%
Communications		5900	853,934.59	4,442.87	858,377.46	953,073.00	4,700.00	957,773.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,253,726.99	20,946,310.53	47,200,037.52	26,399,631.00	21,898,143.54	48,297,774.54	2.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	87,321.60	374,785.88	462,107.48	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	5,891,210.41	5,891,210.41	0.00	1,104,288.00	1,104,288.00	-81.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,030.14	11,030.14	200,000.00	35,392.00	235,392.00	2,034.1%
Equipment Replacement		6500	0.00	240,363.72	240,363.72	7,500.00	0.00	7,500.00	-96.9%
Lease Assets		6600	3,385,000.00	0.00	3,385,000.00	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	947,024.88	0.00	947,024.88	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			4,419,346.48	6,517,390.15	10,936,736.63	207,500.00	1,139,680.00	1,347,180.00	-87.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	909,206.06	909,206.06	0.00	873,555.00	873,555.00	-3.9%
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	117,525.00	117,525.00	0.00	117,525.00	117,525.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	143,671.26	66,579.83	210,251.09	268,831.00	0.00	268,831.00	27.9%
Other Debt Service - Principal		7439	3,218,080.70	283,420.17	3,501,500.87	2,685,081.00	0.00	2,685,081.00	-23.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,361,751.96	1,376,731.06	4,738,483.02	2,953,912.00	991,080.00	3,944,992.00	-16.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,440,506.55)	2,440,506.55	0.00	(3,329,688.00)	3,329,687.92	(.08)	New
Transfers of Indirect Costs - Interfund		7350	(771,448.97)	0.00	(771,448.97)	(1,023,264.00)	0.00	(1,023,264.00)	32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,211,955.52)	2,440,506.55	(771,448.97)	(4,352,952.00)	3,329,687.92	(1,023,264.08)	32.6%
TOTAL, EXPENDITURES			353,313,191.72	188,990,862.72	542,304,054.44	352,863,285.00	195,044,484.13	547,907,769.13	1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	114,635.55	0.00	114,635.55	86,860.00	0.00	86,860.00	-24.2%
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	4,277,252.62	0.00	4,277,252.62	3,992,405.00	0.00	3,992,405.00	-6.7%
(a) TOTAL, INTERFUND TRANSFERS IN			4,391,888.17	0.00	4,391,888.17	4,079,265.00	0.00	4,079,265.00	-7.1%
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	2,901,512.45	150,000.00	3,051,512.45	2,873,195.00	150,000.00	3,023,195.00	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,901,512.45	150,000.00	3,051,512.45	2,873,195.00	150,000.00	3,023,195.00	-0.9%
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	3,385,000.00	0.00	3,385,000.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	947,024.88	0.00	947,024.88	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	New

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			4,332,024.88	0.00	4,332,024.88	1,500,000.00	0.00	1,500,000.00	-65.4%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(83,202,206.20)	83,202,206.20	0.00	(84,624,655.00)	84,624,655.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(83,202,206.20)	83,202,206.20	0.00	(84,624,655.00)	84,624,655.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(77,379,805.60)	83,052,206.20	5,672,400.60	(81,918,585.00)	84,474,655.00	2,556,070.00	-54.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	396,836,720.00	3,269,851.00	400,106,571.00	401,618,514.00	3,069,194.00	404,687,708.00	1.1%
2) Federal Revenue		8100-8299	161.04	11,190,670.34	11,190,831.38	0.00	10,548,067.00	10,548,067.00	-5.7%
3) Other State Revenue		8300-8599	15,112,845.69	72,902,684.91	88,015,530.60	14,509,150.00	71,306,823.00	85,815,973.00	-2.5%
4) Other Local Revenue		8600-8799	19,434,457.50	5,147,645.43	24,582,102.93	11,000,000.00	6,312,147.00	17,312,147.00	-29.6%
5) TOTAL, REVENUES			431,384,184.23	92,510,851.68	523,895,035.91	427,127,664.00	91,236,231.00	518,363,895.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	205,146,497.28	137,390,042.09	342,536,539.37	210,489,034.00	146,504,184.57	356,993,218.57	4.2%
2) Instruction - Related Services	2000-2999		43,647,368.94	20,104,121.77	63,751,490.71	43,611,177.00	18,068,959.20	61,680,136.20	-3.2%
3) Pupil Services	3000-3999		39,022,034.82	4,936,746.21	43,958,781.03	38,464,862.00	5,099,621.00	43,564,483.00	-0.9%
4) Ancillary Services	4000-4999		3,235,418.46	480,893.56	3,716,312.02	534,057.00	387,365.00	921,422.00	-75.2%
5) Community Services	5000-5999		337,107.66	0.00	337,107.66	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		24,205,793.20	3,338,744.63	27,544,537.83	22,119,446.00	5,338,151.36	27,457,597.36	-0.3%
8) Plant Services	8000-8999		34,256,947.26	21,363,583.40	55,620,530.66	34,633,337.00	18,655,123.00	53,288,460.00	-4.2%
9) Other Outgo	9000-9999		3,462,024.10	1,376,731.06	4,838,755.16	3,011,372.00	991,080.00	4,002,452.00	-17.3%
10) TOTAL, EXPENDITURES			353,313,191.72	188,990,862.72	542,304,054.44	352,863,285.00	195,044,484.13	547,907,769.13	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			78,070,992.51	(96,480,011.04)	(18,409,018.53)	74,264,379.00	(103,808,253.13)	(29,543,874.13)	60.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,391,888.17	0.00	4,391,888.17	4,079,265.00	0.00	4,079,265.00	-7.1%
b) Transfers Out		7600-7629	2,901,512.45	150,000.00	3,051,512.45	2,873,195.00	150,000.00	3,023,195.00	-0.9%
2) Other Sources/Uses									
a) Sources		8930-8979	4,332,024.88	0.00	4,332,024.88	1,500,000.00	0.00	1,500,000.00	-65.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(83,202,206.20)	83,202,206.20	0.00	(84,624,655.00)	84,624,655.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(77,379,805.60)	83,052,206.20	5,672,400.60	(81,918,585.00)	84,474,655.00	2,556,070.00	-54.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			691,186.91	(13,427,804.84)	(12,736,617.93)	(7,654,206.00)	(19,333,598.13)	(26,987,804.13)	111.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	72,720,645.33	46,825,506.71	119,546,152.04	73,411,832.24	33,397,701.87	106,809,534.11	-10.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,720,645.33	46,825,506.71	119,546,152.04	73,411,832.24	33,397,701.87	106,809,534.11	-10.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,720,645.33	46,825,506.71	119,546,152.04	73,411,832.24	33,397,701.87	106,809,534.11	-10.7%
2) Ending Balance, June 30 (E + F1e)			73,411,832.24	33,397,701.87	106,809,534.11	65,757,626.24	14,064,103.74	79,821,729.98	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	294,129.98	0.00	294,129.98	300,000.00	0.00	300,000.00	2.0%
Stores		9712	358,950.22	0.00	358,950.22	275,000.00	0.00	275,000.00	-23.4%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	33,397,701.87	33,397,701.87	0.00	14,101,211.74	14,101,211.74	-57.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,280,056.00	0.00	5,280,056.00	5,280,056.00	0.00	5,280,056.00	0.0%
Audit Findings (Fiscal Impact)	0000	9780	518,056.00		518,056.00			0.00	
Carry over	0000	9780	4,762,000.00		4,762,000.00			0.00	
Audit Findings (Fiscal Impact)	0000	9780			0.00	518,056.00		518,056.00	
2024-25 Carry over	0000	9780			0.00	4,762,000.00		4,762,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,907,111.00	0.00	10,907,111.00	11,018,619.00	0.00	11,018,619.00	1.0%
Unassigned/Unappropriated Amount		9790	56,571,585.04	0.00	56,571,585.04	48,883,951.24	(37,108.00)	48,846,843.24	-13.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	4,301,266.83	2,301,266.83
6266	Educator Effectiveness, FY 2021-22	3,238,450.44	0.00
6300	Lottery: Instructional Materials	2,739,029.78	739,029.78
6546	Mental Health-Related Services	702,497.10	702,497.10
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,253,186.90	2,736,227.87
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,347,689.54	2,664,159.54
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	320,440.84	320,440.84
7311	Classified School Employee Professional Development Block Grant	225,896.00	225,896.00
7339	Dual Enrollment Opportunities	1,430,084.44	930,084.44
7412	A-G Access/Success Grant	238,226.54	0.00
7413	A-G Learning Loss Mitigation Grant	62,673.20	0.00
7435	Learning Recovery Emergency Block Grant	4,997,619.92	940,969.00
7810	Other Restricted State	411,705.34	411,705.34
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,128,935.00	2,128,935.00
Total, Restricted Balance		33,397,701.87	14,101,211.74

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,115,224.90	3,656,642.00	-211.0%
5) TOTAL, REVENUES			4,115,224.90	3,656,642.00	-211.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	138,654.72	156,500.00	-86.9%
2) Classified Salaries		2000-2999	713,752.99	558,000.00	-185.8%
3) Employee Benefits		3000-3999	89,973.16	242,775.00	1,785.5%
4) Books and Supplies		4000-4999	1,412,430.26	951,278.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	1,865,414.85	1,685,635.00	-202.2%
6) Capital Outlay		6000-6999	0.00	57,000.00	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			4,220,225.98	3,651,188.00	1,308.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,001.08)	5,454.00	-105.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,001.08)	5,454.00	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,651,137.50	1,546,136.42	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,651,137.50	1,546,136.42	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,651,137.50	1,546,136.42	-6.4%
2) Ending Balance, June 30 (E + F1e)			1,546,136.42	1,551,590.42	0.4%
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	1,546,136.42	1,551,590.42	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	111,989.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	53.42		
b) in Banks		9120	1,505,880.88		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,816.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,817.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,622,558.27		
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	16,160.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,261.60		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			76,421.85		
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)			1,546,136.42		
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	4,086.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	316.42	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,110,822.44	3,656,642.00	-11.0%
TOTAL, REVENUES			4,115,224.90	3,656,642.00	-211.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	138,360.40	156,500.00	13.1%
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	294.32	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			138,654.72	156,500.00	-86.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	607,855.48	487,000.00	-19.9%
Classified Support Salaries		2200	49,027.54	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,915.89	0.00	-100.0%
Other Classified Salaries		2900	52,954.08	71,000.00	34.1%
TOTAL, CLASSIFIED SALARIES			713,752.99	558,000.00	-185.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,217.44	29,892.00	40.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	8,045.44	149,601.00	1,759.5%
OASDI/Medicare/Alternative		3301-3302	42,787.39	46,847.00	9.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	426.32	357.00	-16.3%
Workers' Compensation		3601-3602	17,496.57	16,078.00	-8.1%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			89,973.16	242,775.00	1,785.5%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,390,664.25	922,678.00	-33.7%
Noncapitalized Equipment		4400	21,766.01	28,600.00	31.4%
TOTAL, BOOKS AND SUPPLIES			1,412,430.26	951,278.00	-2.3%
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	989.46	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	127,645.40	1,000.00	-99.2%
Professional/Consulting Services and Operating Expenditures		5800	1,736,779.99	1,684,635.00	-3.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,865,414.85	1,685,635.00	-202.2%
CAPITAL OUTLAY					
Equipment		6400	0.00	57,000.00	New
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	57,000.00	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			4,220,225.98	3,651,188.00	1,308.3%
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	4,115,224.90	3,656,642.00	-211.0%
5) TOTAL, REVENUES			4,115,224.90	3,656,642.00	-211.0%
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		4,220,225.98	3,651,188.00	-13.5%
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			4,220,225.98	3,651,188.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,001.08)	5,454.00	-105.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,001.08)	5,454.00	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,651,137.50	1,546,136.42	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,651,137.50	1,546,136.42	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,651,137.50	1,546,136.42	-6.4%
2) Ending Balance, June 30 (E + F1e)			1,546,136.42	1,551,590.42	0.4%
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	1,546,136.42	1,551,590.42	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,546,136.42	1,551,590.42
Total, Restricted Balance		1,546,136.42	1,551,590.42

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	295,869.84	293,500.00	-0.8%
3) Other State Revenue		8300-8599	2,301,466.30	2,284,564.00	-0.7%
4) Other Local Revenue		8600-8799	1,666,375.76	1,911,621.00	14.7%
5) TOTAL, REVENUES			4,263,711.90	4,489,685.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,365,800.65	1,439,419.00	5.4%
2) Classified Salaries		2000-2999	891,804.99	756,348.00	-15.2%
3) Employee Benefits		3000-3999	808,937.15	966,394.00	19.5%
4) Books and Supplies		4000-4999	220,929.96	314,701.00	42.4%
5) Services and Other Operating Expenditures		5000-5999	550,664.40	795,798.00	44.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,065.00	18,409.00	-29.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	176,233.60	240,094.00	36.2%
9) TOTAL, EXPENDITURES			4,040,435.75	4,531,163.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			223,276.15	(41,478.00)	-118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	11,361.29	10,288.00	-9.4%
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			138,638.71	139,712.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			361,914.86	98,234.00	-72.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,155.73	1,227,070.59	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,155.73	1,227,070.59	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,155.73	1,227,070.59	41.8%
2) Ending Balance, June 30 (E + F1e)			1,227,070.59	1,325,304.59	8.0%
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	539,032.17	539,032.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	688,038.81	786,272.81	14.3%
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	(0.39)	(0.39)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	918,545.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	438.13		
b) in Banks		9120	41,097.71		
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	334,107.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	318,246.00		
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			1,612,435.47		
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	94,928.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	290,436.75		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			385,364.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,227,070.59		
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	295,869.84	293,500.00	-0.8%
TOTAL, FEDERAL REVENUE			295,869.84	293,500.00	-0.8%
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	2,088,105.00	2,049,313.00	-1.9%
All Other State Revenue	All Other	8590	213,361.30	235,251.00	10.3%
TOTAL, OTHER STATE REVENUE			2,301,466.30	2,284,564.00	-0.7%
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	18,076.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,300.13	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	1,399,146.53	1,911,621.00	36.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	244,852.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,666,375.76	1,911,621.00	14.7%
TOTAL, REVENUES			4,263,711.90	4,489,685.00	5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	661,681.06	504,936.00	-23.7%
Certificated Pupil Support Salaries		1200	26,980.36	141,238.00	423.5%
Certificated Supervisors' and Administrators' Salaries		1300	307,416.00	307,418.00	0.0%
Other Certificated Salaries		1900	369,723.23	485,827.00	31.4%
TOTAL, CERTIFICATED SALARIES			1,365,800.65	1,439,419.00	5.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,106.52	13,273.00	9.6%
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	401,174.11	422,506.00	5.3%
Other Classified Salaries		2900	478,524.36	320,569.00	-33.0%
TOTAL, CLASSIFIED SALARIES			891,804.99	756,348.00	-15.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	336,746.30	397,605.00	18.1%
PERS		3201-3202	147,394.33	216,148.00	46.6%
OASDI/Medicare/Alternative		3301-3302	79,169.71	82,435.00	4.1%
Health and Welfare Benefits		3401-3402	167,445.08	192,842.00	15.2%
Unemployment Insurance		3501-3502	1,243.02	1,103.00	-11.3%
Workers' Compensation		3601-3602	46,494.66	49,663.00	6.8%
OPEB, Allocated		3701-3702	16,794.05	15,096.00	-10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,650.00	11,502.00	-15.7%
TOTAL, EMPLOYEE BENEFITS			808,937.15	966,394.00	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	61,753.15	53,870.00	-12.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,564.80	233,094.00	69.4%
Noncapitalized Equipment		4400	21,612.01	27,737.00	28.3%
TOTAL, BOOKS AND SUPPLIES			220,929.96	314,701.00	42.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41,561.06	45,915.00	10.5%
Dues and Memberships		5300	685.00	2,315.00	238.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,768.75	4,373.00	57.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,256.25	24,510.00	5.4%
Professional/Consulting Services and Operating Expenditures		5800	443,843.22	672,185.00	51.4%
Communications		5900	38,550.12	46,500.00	20.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550,664.40	795,798.00	44.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	26,065.00	18,409.00	-29.4%
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)			26,065.00	18,409.00	-29.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	176,233.60	240,094.00	36.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			176,233.60	240,094.00	36.2%
TOTAL, EXPENDITURES			4,040,435.75	4,531,163.00	12.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	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	11,361.29	10,288.00	-9.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,361.29	10,288.00	-9.4%
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)			138,638.71	139,712.00	0.8%

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	295,869.84	293,500.00	-0.8%
3) Other State Revenue		8300-8599	2,301,466.30	2,284,564.00	-0.7%
4) Other Local Revenue		8600-8799	1,666,375.76	1,911,621.00	14.7%
5) TOTAL, REVENUES			4,263,711.90	4,489,685.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,220,622.57	2,255,560.00	1.6%
2) Instruction - Related Services	2000-2999		1,589,375.72	1,807,624.00	13.7%
3) Pupil Services	3000-3999		28,138.86	209,476.00	644.4%
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		176,233.80	240,094.00	36.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,065.00	18,409.00	-29.4%
10) TOTAL, EXPENDITURES			4,040,435.75	4,531,163.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			223,276.15	(41,478.00)	-118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	11,361.29	10,288.00	-9.4%
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			138,638.71	139,712.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			361,914.86	98,234.00	-72.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,155.73	1,227,070.59	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,155.73	1,227,070.59	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,155.73	1,227,070.59	41.8%
2) Ending Balance, June 30 (E + F1e)			1,227,070.59	1,325,304.59	8.0%
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	539,032.17	539,032.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	688,038.81	786,272.81	14.3%
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	(0.39)	(0.39)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6391	Adult Education Program	501,553.89	501,553.89
7810	Other Restricted State	37,478.28	37,478.28
Total, Restricted Balance		539,032.17	539,032.17

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	1,461,431.00	1,281,651.00	-12.3%
4) Other Local Revenue		8600-8799	58,826.00	25,000.00	-57.5%
5) TOTAL, REVENUES			1,520,257.00	1,306,651.00	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	400,441.20	400,114.00	-0.1%
2) Classified Salaries		2000-2999	368,130.16	361,972.00	-1.7%
3) Employee Benefits		3000-3999	422,889.59	410,211.00	-3.0%
4) Books and Supplies		4000-4999	260,103.97	21,992.00	-91.5%
5) Services and Other Operating Expenditures		5000-5999	10,246.82	10,029.00	-2.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,712.40	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,143.00	73,170.00	-2.6%
9) TOTAL, EXPENDITURES			1,542,667.14	1,277,488.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,410.14)	29,163.00	-230.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,351.68	4,163.00	-4.3%
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			(4,351.68)	(4,163.00)	-4.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,761.82)	25,000.00	-193.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,563.51	1,129,801.69	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,563.51	1,129,801.69	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,156,563.51	1,129,801.69	-2.3%
2) Ending Balance, June 30 (E + F1e)			1,129,801.69	1,154,801.69	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,129,801.69	1,154,801.69	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,098,154.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	523.80		
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	188,608.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	378.12		
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			1,287,664.54		
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	15,787.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	142,074.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			157,862.85		
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)			1,129,801.69		
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	1,243,904.00	1,243,904.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	217,527.00	37,747.00	-82.6%
TOTAL, OTHER STATE REVENUE			1,461,431.00	1,281,651.00	-12.3%
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	43,107.20	25,000.00	-42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,718.80	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,826.00	25,000.00	-57.5%
TOTAL, REVENUES			1,520,257.00	1,306,651.00	-14.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	350,046.60	344,419.00	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,394.80	55,695.00	10.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			400,441.20	400,114.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	226,743.64	244,955.00	8.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,498.87	77,666.00	-25.0%
Clerical, Technical and Office Salaries		2400	37,887.65	39,351.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			368,130.16	361,972.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	107,015.62	108,560.00	1.4%
PERS		3201-3202	72,969.87	57,919.00	-20.6%
OASDI/Medicare/Alternative		3301-3302	31,536.91	32,450.00	2.9%
Health and Welfare Benefits		3401-3402	184,362.80	184,246.00	-0.1%
Unemployment Insurance		3501-3502	386.05	384.00	-0.5%
Workers' Compensation		3601-3602	15,838.51	17,286.00	9.1%
OPEB, Allocated		3701-3702	5,717.33	5,241.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,062.50	4,125.00	-18.5%
TOTAL, EMPLOYEE BENEFITS			422,889.59	410,211.00	-3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	221,939.05	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	1,000.00	New
Materials and Supplies		4300	22,259.92	20,992.00	-5.7%
Noncapitalized Equipment		4400	15,905.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			260,103.97	21,992.00	-91.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,127.94	2,100.00	-70.5%
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	15.92	5,729.00	35,886.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84.51	200.00	136.7%
Professional/Consulting Services and Operating Expenditures		5800	1,936.00	2,000.00	3.3%
Communications		5900	1,082.45	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,246.82	10,029.00	-2.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	215.62	0.00	-100.0%
Other Debt Service - Principal		7439	5,496.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,712.40	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	75,143.00	73,170.00	-2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,143.00	73,170.00	-2.6%
TOTAL, EXPENDITURES			1,542,667.14	1,277,488.00	-17.2%
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	4,351.68	4,163.00	-4.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,351.68	4,163.00	-4.3%
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)			(4,351.68)	(4,163.00)	-4.3%

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	1,461,431.00	1,281,651.00	-12.3%
4) Other Local Revenue		8600-8799	58,826.00	25,000.00	-57.5%
5) TOTAL, REVENUES			1,520,257.00	1,306,651.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,157,945.00	937,493.00	-19.0%
2) Instruction - Related Services	2000-2999		303,866.74	266,825.00	-12.2%
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		75,143.00	73,170.00	-2.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,712.40	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,542,667.14	1,277,488.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,410.14)	29,163.00	-230.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,351.68	4,163.00	-4.3%
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			(4,351.68)	(4,163.00)	-4.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,761.82)	25,000.00	-193.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,156,563.51	1,129,801.69	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,563.51	1,129,801.69	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,156,563.51	1,129,801.69	-2.3%
2) Ending Balance, June 30 (E + F1e)			1,129,801.69	1,154,801.69	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,129,801.69	1,154,801.69	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	7.21	7.21
6130	Early Education: Center-Based Reserve Account	173,309.19	198,309.19
7810	Other Restricted State	956,485.29	956,485.29
Total, Restricted Balance		1,129,801.69	1,154,801.69

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	6,169,054.65	6,287,060.00	1.9%
3) Other State Revenue		8300-8599	16,224,719.74	16,632,600.00	2.5%
4) Other Local Revenue		8600-8799	1,865,222.34	1,140,000.00	-38.9%
5) TOTAL, REVENUES			24,258,996.73	24,059,660.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,885,660.45	6,480,515.00	10.1%
3) Employee Benefits		3000-3999	2,781,880.70	2,819,111.00	1.3%
4) Books and Supplies		4000-4999	9,142,913.91	10,453,500.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	296,154.86	982,318.00	231.7%
6) Capital Outlay		6000-6999	1,406,305.83	4,100,000.00	191.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	210,567.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	520,072.37	710,000.00	36.5%
9) TOTAL, EXPENDITURES			20,243,555.12	25,545,444.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,015,441.61	(1,485,784.00)	-137.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,164.50	5,000.00	-3.2%
b) Transfers Out		7600-7629	30,100.83	31,438.00	4.4%
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			(24,936.33)	(26,438.00)	6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,990,505.28	(1,512,222.00)	-137.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,051,433.54	24,041,938.82	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,051,433.54	24,041,938.82	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,051,433.54	24,041,938.82	19.9%
2) Ending Balance, June 30 (E + F1e)			24,041,938.82	22,529,716.82	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	0.00	-100.0%
Stores		9712	897,873.96	0.00	-100.0%
Prepaid Items		9713	22,706.03	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,120,258.83	22,529,716.82	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,365,652.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,713.97		
b) in Banks		9120	43,537.94		
c) in Revolving Cash Account		9130	1,100.00		
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	3,719,972.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	295,667.23		
6) Stores		9320	897,873.96		
7) Prepaid Expenditures		9330	22,706.03		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			25,356,224.74		
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	204,780.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	598,354.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	511,150.61		
6) TOTAL, LIABILITIES			1,314,285.92		
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)			24,041,938.82		
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,169,054.65	6,287,060.00	1.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,169,054.65	6,287,060.00	1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,224,719.74	16,632,600.00	2.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,224,719.74	16,632,600.00	2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,260.00	0.00	-100.0%
Food Service Sales		8634	968,644.26	950,000.00	-1.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	624,727.11	190,000.00	-69.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	270,590.97	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,865,222.34	1,140,000.00	-38.9%
TOTAL, REVENUES			24,258,996.73	24,059,660.00	-0.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,826,426.82	4,359,676.00	13.9%
Classified Supervisors' and Administrators' Salaries		2300	1,697,336.83	1,727,194.00	1.8%
Clerical, Technical and Office Salaries		2400	361,896.80	393,645.00	8.8%
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			5,885,660.45	6,480,515.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,073,968.73	1,096,686.00	2.1%
OASDI/Medicare/Alternative		3301-3302	395,027.41	464,072.00	17.5%
Health and Welfare Benefits		3401-3402	853,011.03	991,063.00	16.2%
Unemployment Insurance		3501-3502	2,962.31	3,279.00	10.7%
Workers' Compensation		3601-3602	122,339.01	147,475.00	20.5%
OPEB, Allocated		3701-3702	43,782.71	44,536.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	290,789.50	72,000.00	-75.2%
TOTAL, EMPLOYEE BENEFITS			2,781,880.70	2,819,111.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	595,600.33	1,228,500.00	106.3%
Noncapitalized Equipment		4400	574,295.03	350,000.00	-39.1%
Food		4700	7,973,018.55	8,875,000.00	11.3%
TOTAL, BOOKS AND SUPPLIES			9,142,913.91	10,453,500.00	14.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,038.74	26,618.00	141.1%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	155,751.60	245,000.00	57.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,449.00	673,000.00	140.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(224,868.53)	(269,800.00)	20.0%
Professional/Consulting Services and Operating Expenditures		5800	73,770.58	307,000.00	316.2%
Communications		5900	13.47	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,154.86	982,318.00	231.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	750,389.86	400,000.00	-46.7%
Equipment Replacement		6500	655,915.97	3,700,000.00	464.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,406,305.83	4,100,000.00	191.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	13,160.14	0.00	-100.0%
Other Debt Service - Principal		7439	197,406.86	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,567.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	520,072.37	710,000.00	36.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			520,072.37	710,000.00	36.5%
TOTAL, EXPENDITURES			20,243,555.12	25,545,444.00	26.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,164.50	5,000.00	-3.2%
(a) TOTAL, INTERFUND TRANSFERS IN			5,164.50	5,000.00	-3.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	30,100.83	31,438.00	4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,100.83	31,438.00	4.4%
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)			(24,936.33)	(26,438.00)	6.0%

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	6,169,054.65	6,287,060.00	1.9%
3) Other State Revenue		8300-8599	16,224,719.74	16,632,600.00	2.5%
4) Other Local Revenue		8600-8799	1,865,222.34	1,140,000.00	-38.9%
5) TOTAL, REVENUES			24,258,996.73	24,059,660.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		19,357,164.15	24,590,444.00	27.0%
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		520,072.37	710,000.00	36.5%
8) Plant Services	8000-8999		155,751.60	245,000.00	57.3%
9) Other Outgo	9000-9999	Except 7600-7699	210,567.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			20,243,555.12	25,545,444.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,015,441.61	(1,485,784.00)	-137.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,164.50	5,000.00	-3.2%
b) Transfers Out		7600-7629	30,100.83	31,438.00	4.4%
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			(24,936.33)	(26,438.00)	6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,990,505.28	(1,512,222.00)	-137.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,051,433.54	24,041,938.82	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,051,433.54	24,041,938.82	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,051,433.54	24,041,938.82	19.9%
2) Ending Balance, June 30 (E + F1e)			24,041,938.82	22,529,716.82	-6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	0.00	-100.0%
Stores		9712	897,873.96	0.00	-100.0%
Prepaid Items		9713	22,706.03	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,120,258.83	22,529,716.82	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	22,368,125.90	22,277,583.89
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	752,132.93	252,132.93
Total, Restricted Balance		23,120,258.83	22,529,716.82

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	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	234,207.81	60,000.00	-74.4%
5) TOTAL, REVENUES			1,234,207.81	1,060,000.00	-14.1%
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	16,582.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	559,116.84	0.00	-100.0%
6) Capital Outlay		6000-6999	1,736,566.37	1,000,000.00	-42.4%
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			2,312,265.79	1,000,000.00	-56.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,078,057.98)	60,000.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,057.98)	60,000.00	-176.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,875,496.23	9,797,438.25	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,875,496.23	9,797,438.25	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,875,496.23	9,797,438.25	-0.8%
2) Ending Balance, June 30 (E + F1e)			9,797,438.25	9,857,438.25	0.6%
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	9,797,438.25	9,857,438.25	0.6%
Chiller Project	0000	9760	8,000,000.00		
Other Commitments	0000	9760	1,797,438.25		
Chiller Project	0000	9760		8,000,000.00	
Other Commitments	0000	9760		1,857,438.25	
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	7,997,592.05		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	3,814.68		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	90,087.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,091,493.99		
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	294,055.74		
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			294,055.74		
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)			9,797,438.25		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,000,000.00	1,000,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	1,000,000.00	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	209,783.13	60,000.00	-71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,424.68	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			234,207.81	60,000.00	-74.4%
TOTAL, REVENUES			1,234,207.81	1,060,000.00	-14.1%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	10,794.59	0.00	-100.0%
Noncapitalized Equipment		4400	5,787.99	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,582.58	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	93,077.70	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	466,039.14	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			559,116.84	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	136,239.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,501,877.59	1,000,000.00	-33.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	98,449.78	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,736,566.37	1,000,000.00	-42.4%
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			2,312,265.79	1,000,000.00	-56.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%

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)			1,000,000.00	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	1,000,000.00	1,000,000.00	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	234,207.81	60,000.00	-74.4%
5) TOTAL, REVENUES			1,234,207.81	1,060,000.00	-14.1%
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		2,312,265.79	1,000,000.00	-56.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,312,265.79	1,000,000.00	-56.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,078,057.98)	60,000.00	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,057.98)	60,000.00	-176.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,875,496.23	9,797,438.25	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,875,496.23	9,797,438.25	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,875,496.23	9,797,438.25	-0.8%
2) Ending Balance, June 30 (E + F1e)			9,797,438.25	9,857,438.25	0.6%
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	9,797,438.25	9,857,438.25	0.6%
Chiller Project	0000	9760	8,000,000.00		
Other Commitments	0000	9760	1,797,438.25		
Chiller Project	0000	9760		8,000,000.00	
Other Commitments	0000	9760		1,857,438.25	
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
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	27,810.46	0.00	-100.0%
5) TOTAL, REVENUES			27,810.46	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			27,810.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	691,111.54	696,468.00	0.8%
b) Transfers Out		7600-7629	1,441,619.14	413,844.00	-71.3%
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			(750,507.60)	282,624.00	-137.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(722,697.14)	282,624.00	-139.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,215,851.12	1,493,153.98	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,215,851.12	1,493,153.98	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,215,851.12	1,493,153.98	-32.6%
2) Ending Balance, June 30 (E + F1e)			1,493,153.98	1,775,777.98	18.9%
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	1,493,153.98	1,775,777.98	18.9%
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	2,225,393.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,061.46		
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	17,206.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	691,111.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,934,773.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,441,619.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,441,619.14		
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)			1,493,153.98		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,810.46	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			27,810.46	0.00	-100.0%
TOTAL, REVENUES			27,810.46	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	691,111.54	696,468.00	0.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			691,111.54	696,468.00	0.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	441,619.14	413,844.00	-6.3%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,441,619.14	413,844.00	-71.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(750,507.60)	282,624.00	-137.7%

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	27,810.46	0.00	-100.0%
5) TOTAL, REVENUES			27,810.46	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,810.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	691,111.54	696,468.00	0.8%
b) Transfers Out		7600-7629	1,441,619.14	413,844.00	-71.3%
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			(750,507.60)	282,624.00	-137.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(722,697.14)	282,624.00	-139.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,215,851.12	1,493,153.98	-32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,215,851.12	1,493,153.98	-32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,215,851.12	1,493,153.98	-32.6%
2) Ending Balance, June 30 (E + F1e)			1,493,153.98	1,775,777.98	18.9%
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	1,493,153.98	1,775,777.98	18.9%
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
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	4,352,188.49	755,000.00	-82.7%
5) TOTAL, REVENUES			4,352,188.49	755,000.00	-82.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	506,165.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	98,686.01	92,782.00	-6.0%
6) Capital Outlay		6000-6999	4,976,223.40	3,600,000.00	-27.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	32,370.27	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,613,445.45	3,692,782.00	-34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,261,256.96)	(2,937,782.00)	132.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	105,162.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,162.88)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,366,419.84)	(2,937,782.00)	115.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,036,357.31	14,669,937.47	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,036,357.31	14,669,937.47	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,036,357.31	14,669,937.47	-8.5%
2) Ending Balance, June 30 (E + F1e)			14,669,937.47	11,732,155.47	-20.0%
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	14,669,937.47	11,732,155.47	-20.0%
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	15,618,149.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,449.51		
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	171,455.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,797,054.01		
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	1,021,953.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	105,162.88		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,127,116.54		
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)			14,669,937.47		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	580,052.78	155,000.00	-73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	266,706.51	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,505,429.20	600,000.00	-82.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,352,188.49	755,000.00	-82.7%
TOTAL, REVENUES			4,352,188.49	755,000.00	-82.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	163,764.02	0.00	-100.0%
Noncapitalized Equipment		4400	342,401.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			506,165.77	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%
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	65,406.53	32,000.00	-51.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	870.87	18,000.00	1,966.9%
Professional/Consulting Services and Operating Expenditures		5800	32,408.61	42,782.00	32.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,686.01	92,782.00	-6.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,162.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,953,060.90	3,600,000.00	-27.3%
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			4,976,223.40	3,600,000.00	-27.7%
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	1,221.86	0.00	-100.0%
Other Debt Service - Principal		7439	31,148.41	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,370.27	0.00	-100.0%
TOTAL, EXPENDITURES			5,613,445.45	3,692,782.00	-34.2%
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	105,162.88	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			105,162.88	0.00	-100.0%
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)			(105,162.88)	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	4,352,188.49	755,000.00	-82.7%
5) TOTAL, REVENUES			4,352,188.49	755,000.00	-82.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,581,075.18	3,692,782.00	-33.8%
9) Other Outgo	9000-9999	Except 7600-7699	32,370.27	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,613,445.45	3,692,782.00	-34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,261,256.96)	(2,937,782.00)	132.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	105,162.88	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,162.88)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,366,419.84)	(2,937,782.00)	115.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,036,357.31	14,669,937.47	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,036,357.31	14,669,937.47	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,036,357.31	14,669,937.47	-8.5%
2) Ending Balance, June 30 (E + F1e)			14,669,937.47	11,732,155.47	-20.0%
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	14,669,937.47	11,732,155.47	-20.0%
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
9010	Other Restricted Local	14,669,937.47	11,732,155.47
Total, Restricted Balance		14,669,937.47	11,732,155.47

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	1,446,196.51	896,468.00	-38.0%
5) TOTAL, REVENUES			1,446,196.51	896,468.00	-38.0%
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	235,029.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	547,592.48	370,207.00	-32.4%
6) Capital Outlay		6000-6999	1,070,559.74	300,000.00	-72.0%
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			1,853,182.05	670,207.00	-63.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(406,985.54)	226,261.00	-155.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	326,983.59	626,984.00	91.7%
b) Transfers Out		7600-7629	691,111.54	696,468.00	0.8%
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			(364,127.95)	(69,484.00)	-80.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(771,113.49)	156,777.00	-120.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,154,496.68	10,383,383.19	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,154,496.68	10,383,383.19	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,154,496.68	10,383,383.19	-6.9%
2) Ending Balance, June 30 (E + F1e)			10,383,383.19	10,540,160.19	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,053,639.84	7,053,639.84	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	3,329,743.35	3,486,520.35	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,694,205.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,100.90		
b) in Banks		9120	11,894.85		
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	130,888.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	326,983.59		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	5,783,403.36		
10) TOTAL, ASSETS			16,952,476.48		
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	318,014.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	691,114.71		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	14,343.46		
6) TOTAL, LIABILITIES			1,023,472.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,545,620.40		
2) TOTAL, DEFERRED INFLOWS			5,545,620.40		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,383,383.19		
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	171,290.32	0.00	-100.0%
Interest		8660	406,438.40	200,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	178,169.90	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	690,297.89	696,468.00	0.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,446,196.51	896,468.00	-38.0%
TOTAL, REVENUES			1,446,196.51	896,468.00	-38.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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	50,001.90	0.00	-100.0%
Noncapitalized Equipment		4400	185,027.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			235,029.83	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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	538,592.48	370,207.00	-31.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			547,592.48	370,207.00	-32.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	383,486.25	0.00	-100.0%
Buildings and Improvements of Buildings		6200	437,315.68	300,000.00	-31.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	249,757.81	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			1,070,559.74	300,000.00	-72.0%
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			1,853,182.05	670,207.00	-63.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	326,983.59	326,984.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			326,983.59	626,984.00	91.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	691,111.54	696,468.00	0.8%
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			691,111.54	696,468.00	0.8%
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)			(364,127.95)	(69,484.00)	-80.9%

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	1,446,196.51	896,468.00	-38.0%
5) TOTAL, REVENUES			1,446,196.51	896,468.00	-38.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,853,182.05	670,207.00	-63.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,853,182.05	670,207.00	-63.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(406,985.54)	226,261.00	-155.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	326,983.59	626,984.00	91.7%
b) Transfers Out		7600-7629	691,111.54	696,468.00	0.8%
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			(364,127.95)	(69,484.00)	-80.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(771,113.49)	156,777.00	-120.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,154,496.68	10,383,383.19	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,154,496.68	10,383,383.19	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,154,496.68	10,383,383.19	-6.9%
2) Ending Balance, June 30 (E + F1e)			10,383,383.19	10,540,160.19	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,053,639.84	7,053,639.84	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	3,329,743.35	3,486,520.35	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	7,053,639.84	7,053,639.84
Total, Restricted Balance		7,053,639.84	7,053,639.84

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	0.00	0.0%
4) Other Local Revenue		8600-8799	69,470,193.07	63,510,173.00	-8.6%
5) TOTAL, REVENUES			69,470,193.07	63,510,173.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,809.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,953,724.02	2,247,700.00	15.0%
6) Capital Outlay		6000-6999	7,473,758.15	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			9,454,291.53	2,247,700.00	-76.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,015,901.54	61,262,473.00	2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,836,940.64	0.00	-100.0%
b) Transfers Out		7600-7629	64,303,157.02	67,067,744.00	4.3%
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			(44,466,216.38)	(67,067,744.00)	50.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,549,685.16	(5,805,271.00)	-137.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,352,035.27	221,901,720.43	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,352,035.27	221,901,720.43	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,352,035.27	221,901,720.43	7.5%
2) Ending Balance, June 30 (E + F1e)			221,901,720.43	216,096,449.43	-2.6%
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	221,901,720.43	216,096,449.43	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	221,905,011.83		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			221,905,011.83		
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	3,291.40		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,291.40		
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)			221,901,720.43		
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					
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	59,950,824.90	58,948,188.00	-1.7%
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	8,519,416.96	4,561,985.00	-46.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	999,951.21	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,470,193.07	63,510,173.00	-8.6%
TOTAL, REVENUES			69,470,193.07	63,510,173.00	-8.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	863.36	0.00	-100.0%
Noncapitalized Equipment		4400	25,946.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,809.36	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,124.00	0.00	-100.0%
Insurance		5400-5450	36,330.00	37,000.00	1.8%
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	1,558,577.00	1,700,000.00	9.1%
Professional/Consulting Services and Operating Expenditures		5800	347,693.02	510,700.00	46.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,953,724.02	2,247,700.00	15.0%
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	7,473,758.15	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,473,758.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			9,454,291.53	2,247,700.00	-76.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	19,836,940.64	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,836,940.64	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	64,303,157.02	67,067,744.00	4.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			64,303,157.02	67,067,744.00	4.3%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(44,466,216.38)	(67,067,744.00)	50.8%

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	69,470,193.07	63,510,173.00	-8.6%
5) TOTAL, REVENUES			69,470,193.07	63,510,173.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,417,961.53	2,210,700.00	-76.5%
9) Other Outgo	9000-9999	Except 7600-7699	36,330.00	37,000.00	1.8%
10) TOTAL, EXPENDITURES			9,454,291.53	2,247,700.00	-76.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			60,015,901.54	61,262,473.00	2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,836,940.64	0.00	-100.0%
b) Transfers Out		7600-7629	64,303,157.02	67,067,744.00	4.3%
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			(44,466,216.38)	(67,067,744.00)	50.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,549,685.16	(5,805,271.00)	-137.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,352,035.27	221,901,720.43	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,352,035.27	221,901,720.43	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,352,035.27	221,901,720.43	7.5%
2) Ending Balance, June 30 (E + F1e)			221,901,720.43	216,096,449.43	-2.6%
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	221,901,720.43	216,096,449.43	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	221,901,720.43	216,096,449.43
Total, Restricted Balance		221,901,720.43	216,096,449.43

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	125,112.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	28,242,783.00	26,710,828.00	-5.4%
5) TOTAL, REVENUES			28,367,895.00	26,710,828.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,324,533.00	28,917,842.00	18.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,324,533.00	28,917,842.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,043,362.00	(2,207,014.00)	-154.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,043,362.00	(2,207,014.00)	-154.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,342,477.00	32,385,839.00	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,342,477.00	32,385,839.00	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,342,477.00	32,385,839.00	14.3%
2) Ending Balance, June 30 (E + F1e)			32,385,839.00	30,178,825.00	-6.8%
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	32,385,839.00	30,178,825.00	-6.8%
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	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	32,370,699.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	15,140.00		
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	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			32,385,839.00		
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)			32,385,839.00		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	125,112.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,112.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	25,623,320.00	25,563,058.00	-0.2%
Unsecured Roll		8612	1,027,934.00	1,147,770.00	11.7%
Prior Years' Taxes		8613	276,946.00	0.00	-100.0%
Supplemental Taxes		8614	204,047.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(9,035.00)	0.00	-100.0%
Interest		8660	669,112.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	448,931.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,528.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,242,783.00	26,710,828.00	-5.4%
TOTAL, REVENUES			28,367,895.00	26,710,828.00	-5.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	14,625,734.00	16,742,316.00	14.5%
Bond Interest and Other Service Charges		7434	9,698,799.00	12,175,526.00	25.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,324,533.00	28,917,842.00	18.9%
TOTAL, EXPENDITURES			24,324,533.00	28,917,842.00	18.9%
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	125,112.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	28,242,783.00	26,710,828.00	-5.4%
5) TOTAL, REVENUES			28,367,895.00	26,710,828.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,324,533.00	28,917,842.00	18.9%
10) TOTAL, EXPENDITURES			24,324,533.00	28,917,842.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,043,362.00	(2,207,014.00)	-154.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,043,362.00	(2,207,014.00)	-154.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,342,477.00	32,385,839.00	14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,342,477.00	32,385,839.00	14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,342,477.00	32,385,839.00	14.3%
2) Ending Balance, June 30 (E + F1e)			32,385,839.00	30,178,825.00	-6.8%
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	32,385,839.00	30,178,825.00	-6.8%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	32,385,839.00	30,178,825.00
Total, Restricted Balance		32,385,839.00	30,178,825.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	44,466,216.38	67,067,744.00	50.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,466,216.38	67,067,744.00	50.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,466,216.38)	(67,067,744.00)	50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,466,216.38	67,067,744.00	50.8%
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			44,466,216.38	67,067,744.00	50.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	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	0.00		
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	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			0.00		
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)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	247,750.00	0.00	-100.0%
Debt Service - Interest		7438	22,840,416.38	28,074,227.00	22.9%
Other Debt Service - Principal		7439	21,378,050.00	38,993,517.00	82.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,466,216.38	67,067,744.00	50.8%
TOTAL, EXPENDITURES			44,466,216.38	67,067,744.00	50.8%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	44,466,216.38	67,067,744.00	50.8%
(a) TOTAL, INTERFUND TRANSFERS IN			44,466,216.38	67,067,744.00	50.8%
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%
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)			44,466,216.38	67,067,744.00	50.8%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	44,466,216.38	67,067,744.00	50.8%
10) TOTAL, EXPENDITURES			44,466,216.38	67,067,744.00	50.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(44,466,216.38)	(67,067,744.00)	50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,466,216.38	67,067,744.00	50.8%
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			44,466,216.38	67,067,744.00	50.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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
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	123,572.00	101,901.00	-17.5%
4) Other Local Revenue		8600-8799	24,864,394.11	23,323,760.00	-6.2%
5) TOTAL, REVENUES			24,987,966.11	23,425,661.00	-6.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,568,397.97	1,195,641.00	-23.8%
2) Classified Salaries		2000-2999	11,120,654.86	11,269,419.00	1.3%
3) Employee Benefits		3000-3999	4,330,449.15	4,308,591.00	-0.5%
4) Books and Supplies		4000-4999	1,033,082.30	1,041,319.00	0.8%
5) Services and Other Operating Expenses		5000-5999	4,598,715.34	5,123,033.00	11.4%
6) Depreciation and Amortization		6000-6999	181,888.39	105,942.00	-41.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,833,188.01	23,043,945.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,154,778.10	381,716.00	-82.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,735.07	326,251.00	1,035.4%
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			(28,735.07)	(326,251.00)	1,035.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,126,043.03	55,465.00	-97.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(3,062,228.51)	(910,531.48)	-70.3%
b) Audit Adjustments		9793	25,654.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(3,036,574.51)	(910,531.48)	-70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(3,036,574.51)	(910,531.48)	-70.0%
2) Ending Net Position, June 30 (E + F1e)			(910,531.48)	(855,066.48)	-6.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,674,738.89	1,674,738.89	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(2,585,270.37)	(2,529,805.37)	-2.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,372,977.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,809.55		
b) in Banks		9120	262,736.03		
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	251,713.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	97,155.07		
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	145,468.19		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(35,182.84)		
d) Buildings		9430	4,767,384.32		
e) Accumulated Depreciation - Buildings		9435	(3,253,958.40)		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	192,503.00		
j) Accumulated Amortization-Lease Assets		9465	(141,475.38)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			18,667,130.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,391,500.00		
2) TOTAL, DEFERRED OUTFLOWS			4,391,500.00		
I. LIABILITIES					
1) Accounts Payable		9500	705,803.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,203,534.07		
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	13,322,691.00		
c) Total/Net OPEB Liability		9664	2,130,626.00		
d) Compensated Absences		9665	819,537.26		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	51,185.53		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			18,233,377.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,735,785.00		
2) TOTAL, DEFERRED INFLOWS			5,735,785.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			(910,531.48)		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	123,572.00	101,901.00	-17.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			123,572.00	101,901.00	-17.5%
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	507,990.34	350,000.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	171,517.55	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,184,886.22	22,973,760.00	-5.0%
TOTAL, OTHER LOCAL REVENUE			24,864,394.11	23,323,760.00	-6.2%
TOTAL, REVENUES			24,987,966.11	23,425,661.00	-6.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,384,782.22	1,005,497.00	-27.4%
Certificated Pupil Support Salaries		1200	543.36	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,072.39	190,144.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,568,397.97	1,195,641.00	-23.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,169,254.37	1,708,457.00	-21.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	6,537,206.12	6,954,231.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	2,230,884.73	2,232,358.00	0.1%
Clerical, Technical and Office Salaries		2400	183,309.64	374,373.00	104.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,120,654.86	11,269,419.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	368,084.39	293,065.00	-20.4%
PERS		3201-3202	1,593,193.71	1,411,131.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	653,262.70	861,107.00	31.8%
Health and Welfare Benefits		3401-3402	1,308,144.10	1,336,177.00	2.1%
Unemployment Insurance		3501-3502	6,190.72	6,252.00	1.0%
Workers' Compensation		3601-3602	255,417.78	281,367.00	10.2%
OPEB, Allocated		3701-3702	92,874.50	85,679.00	-7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	53,281.25	33,813.00	-36.5%
TOTAL, EMPLOYEE BENEFITS			4,330,449.15	4,308,591.00	-0.5%
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	916,016.65	989,819.00	8.1%
Noncapitalized Equipment		4400	117,065.65	51,500.00	-56.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,033,082.30	1,041,319.00	0.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	47,981.92	14,370.00	-70.1%
Dues and Memberships		5300	730.05	1,000.00	37.0%
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	14,504.22	46,733.00	222.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,421,405.68	3,918,220.00	14.5%
Professional/Consulting Services and					
Operating Expenditures		5800	1,094,404.23	1,124,560.00	2.8%
Communications		5900	19,689.24	18,150.00	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,598,715.34	5,123,033.00	11.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	145,672.51	105,942.00	-27.3%
Amortization Expense-Lease Assets		6910	36,215.88	0.00	-100.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			181,888.39	105,942.00	-41.8%
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			22,833,188.01	23,043,945.00	0.9%
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	28,735.07	326,251.00	1,035.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,735.07	326,251.00	1,035.4%
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)			(28,735.07)	(326,251.00)	1,035.4%

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	123,572.00	101,901.00	-17.5%
4) Other Local Revenue		8600-8799	24,864,394.11	23,323,760.00	-6.2%
5) TOTAL, REVENUES			24,987,966.11	23,425,661.00	-6.3%
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		22,833,188.01	23,043,945.00	0.9%
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			22,833,188.01	23,043,945.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,154,778.10	381,716.00	-82.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,735.07	326,251.00	1,035.4%
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			(28,735.07)	(326,251.00)	1,035.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,126,043.03	55,465.00	-97.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(3,062,228.51)	(910,531.48)	-70.3%
b) Audit Adjustments		9793	25,654.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(3,036,574.51)	(910,531.48)	-70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(3,036,574.51)	(910,531.48)	-70.0%
2) Ending Net Position, June 30 (E + F1e)			(910,531.48)	(855,066.48)	-6.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,674,738.89	1,674,738.89	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(2,585,270.37)	(2,529,805.37)	-2.1%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,281,383.10	13,051,000.00	-8.6%
5) TOTAL, REVENUES			14,281,383.10	13,051,000.00	-8.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,565,997.59	2,940,335.00	-17.5%
4) Books and Supplies		4000-4999	56,862.92	52,000.00	-8.6%
5) Services and Other Operating Expenses		5000-5999	12,161,923.47	11,881,266.00	-2.3%
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			15,784,783.98	14,873,601.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,503,400.88)	(1,822,601.00)	21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,896.82	3,890,335.00	-2.8%
b) Transfers Out		7600-7629	5,202,089.74	4,942,405.00	-5.0%
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			(1,201,192.92)	(1,052,070.00)	-12.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,704,593.80)	(2,874,671.00)	6.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,055,529.27	11,854,492.47	-15.7%
b) Audit Adjustments		9793	503,557.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,559,086.27	11,854,492.47	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,559,086.27	11,854,492.47	-18.6%
2) Ending Net Position, June 30 (E + F1e)			11,854,492.47	8,979,821.47	-24.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,854,492.47	8,979,821.47	-24.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,765,803.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,135.05		
b) in Banks		9120	181,762.87		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	196,226.10		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,347,657.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,451,076.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	400,000.00		
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	29,696.03		
g) Accumulated Depreciation - Equipment		9445	(29,696.03)		
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			18,347,660.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,210,283.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,282,884.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,493,168.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			11,854,492.47		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	398,598.30	191,000.00	-52.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	168,689.05	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	10,481,740.82	10,260,000.00	-2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,232,354.93	2,600,000.00	-19.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,281,383.10	13,051,000.00	-8.6%
TOTAL, REVENUES			14,281,383.10	13,051,000.00	-8.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19.86	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.68	0.00	-100.0%
Workers' Compensation		3601-3602	28.09	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,565,948.96	2,940,335.00	-17.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,565,997.59	2,940,335.00	-17.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,676.97	50,000.00	218.9%
Noncapitalized Equipment		4400	41,185.95	2,000.00	-95.1%
TOTAL, BOOKS AND SUPPLIES			56,862.92	52,000.00	-8.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	3,150.00	New
Insurance		5400-5450	9,219,483.38	9,357,371.00	1.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,800.00	New
Transfers of Direct Costs - Interfund		5750	1,040,463.74	1,085,995.00	4.4%
Professional/Consulting Services and					
Operating Expenditures		5800	1,901,938.50	1,431,750.00	-24.7%
Communications		5900	37.85	200.00	428.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,161,923.47	11,881,266.00	-2.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,784,783.98	14,873,601.00	-5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,896.82	3,890,335.00	-2.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,896.82	3,890,335.00	-2.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	5,202,089.74	4,942,405.00	-5.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,202,089.74	4,942,405.00	-5.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,201,192.92)	(1,052,070.00)	-12.4%

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	14,281,383.10	13,051,000.00	-8.6%
5) TOTAL, REVENUES			14,281,383.10	13,051,000.00	-8.6%
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		15,784,783.98	14,873,601.00	-5.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,784,783.98	14,873,601.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,503,400.88)	(1,822,601.00)	21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,896.82	3,890,335.00	-2.8%
b) Transfers Out		7600-7629	5,202,089.74	4,942,405.00	-5.0%
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			(1,201,192.92)	(1,052,070.00)	-12.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,704,593.80)	(2,874,671.00)	6.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,055,529.27	11,854,492.47	-15.7%
b) Audit Adjustments		9793	503,557.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,559,086.27	11,854,492.47	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,559,086.27	11,854,492.47	-18.6%
2) Ending Net Position, June 30 (E + F1e)			11,854,492.47	8,979,821.47	-24.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,854,492.47	8,979,821.47	-24.2%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,989,331.24	2,654,875.00	-55.7%
5) TOTAL, REVENUES			5,989,331.24	2,654,875.00	-55.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,319,257.74	2,200,000.00	-5.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,319,257.74	2,200,000.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,670,073.50	454,875.00	-87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,670,073.50	454,875.00	-87.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,506,207.51	22,176,281.01	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,506,207.51	22,176,281.01	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,506,207.51	22,176,281.01	19.8%
2) Ending Net Position, June 30 (E + F1e)			22,176,281.01	22,631,156.01	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,176,281.01	22,631,156.01	2.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	22,176,281.01		
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) Fixed Assets		9400			
11) TOTAL, ASSETS			22,176,281.01		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			22,176,281.01		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,423,382.28	750,000.00	-69.1%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,565,948.96	1,904,875.00	-46.6%
TOTAL, OTHER LOCAL REVENUE			5,989,331.24	2,654,875.00	-55.7%
TOTAL, REVENUES			5,989,331.24	2,654,875.00	-55.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,319,257.74	2,200,000.00	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,319,257.74	2,200,000.00	-5.1%
TOTAL, EXPENSES			2,319,257.74	2,200,000.00	-5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,989,331.24	2,654,875.00	-55.7%
5) TOTAL, REVENUES			5,989,331.24	2,654,875.00	-55.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,319,257.74	2,200,000.00	-5.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,319,257.74	2,200,000.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,670,073.50	454,875.00	-87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,670,073.50	454,875.00	-87.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	18,506,207.51	22,176,281.01	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,506,207.51	22,176,281.01	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,506,207.51	22,176,281.01	19.8%
2) Ending Net Position, June 30 (E + F1e)			22,176,281.01	22,631,156.01	2.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	22,176,281.01	22,631,156.01	2.1%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,978.37	0.00	-100.0%
5) TOTAL, REVENUES			18,978.37	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,978.37	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 NET POSITION (C + D4)			18,978.37	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	354,404.44	373,382.81	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			354,404.44	373,382.81	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			354,404.44	373,382.81	5.4%
2) Ending Net Position, June 30 (E + F1e)			373,382.81	373,382.81	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	373,382.81	373,382.81	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	369,273.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	176.14		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,933.52		
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			373,382.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			373,382.81		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,380.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,548.14	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			18,978.37	0.00	-100.0%
TOTAL, REVENUES			18,978.37	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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,978.37	0.00	-100.0%
5) TOTAL, REVENUES			18,978.37	0.00	-100.0%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,978.37	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 NET POSITION (C + D4)			18,978.37	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	354,404.44	373,382.81	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			354,404.44	373,382.81	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			354,404.44	373,382.81	5.4%
2) Ending Net Position, June 30 (E + F1e)			373,382.81	373,382.81	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	373,382.81	373,382.81	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	373,382.81	373,382.81
Total, Restricted Net Position		373,382.81	373,382.81

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	137,378,362	30,568,828	523,895,036	542,304,054	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	1,622,558	76,422	4,115,225	4,220,226			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	1,612,435	385,365	4,263,712	4,040,436			
12 Child Development Fund	1,287,665	157,863	1,520,257	1,542,667			
13 Cafeteria Special Revenue Fund	25,356,225	1,314,286	24,258,997	20,243,555			
14 Deferred Maintenance Fund	10,091,494	294,056	1,234,208	2,312,266			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	2,934,773	1,441,619	27,810	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	0	0	0	0			
25 Capital Facilities Fund	15,797,054	1,127,117	4,352,188	5,613,445			
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	0	0	0	0			
40 Special Reserve Fund for Capital Outlay Projects	16,952,476	6,569,093	1,446,197	1,853,182	Yes	Yes	Yes
49 Capital Project Fund for Blended Component Units	221,905,012	3,291	69,470,193	9,454,292	Yes	Yes	Yes
Debt Service Funds							
51 Bond Interest and Redemption Fund	32,385,839	0	28,367,895	24,324,533			
52 Debt Service Fund for Blended Component Units	0	0	0	44,466,216			
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	467,323,893	41,937,940	662,951,718	660,374,872			

Unaudited Actuals
2024-25 Unaudited Actuals
Determination of Major Funds

10% of Total Governmental Funds		46,732,389	4,193,794	66,295,172	66,037,487			
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	23,058,631	23,969,162	24,987,966	22,833,188	Yes	Yes	Yes
	Total Enterprise Funds	23,058,631	23,969,162	24,987,966	22,833,188			
10% of Total Enterprise Funds		2,305,863	2,396,916	2,498,797	2,283,319			
Total Governmental & Enterprise Funds		490,382,524	65,907,102	687,939,684	683,208,060			
5% of Total Gov'tl & Enterprise Funds		24,519,126	3,295,355	34,396,984	34,160,403			

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)	32,781.45	32,771.77	33,400.45	32,653.63	32,653.63	32,996.87
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)	32,781.45	32,771.77	33,400.45	32,653.63	32,653.63	32,996.87
5. District Funded County Program ADA						
a. County Community Schools			4.54			
b. Special Education-Special Day Class	3.04	3.15		3.04	3.04	3.04
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.20	.20		.20	.20	.20
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)	3.24	3.35	4.54	3.24	3.24	3.24
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	32,784.69	32,775.12	33,404.99	32,656.87	32,656.87	33,000.11
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142)	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Preschool Grants, Part B, Sec 619, Private School ISPs (08-09)	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010xxx	3310282	3311000	3315000	3317000	3327002	3345000
REVENUE OBJECT	8290-001	8181000	8181000	8182019	8182019	8182000	8182000
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	133,982.66	0.00		9,902.05		420,838.00	1,800.00
2. a. Current Year Award	1,215,800.00	6,660,115.00	159,791.00	149,402.30	1,052.70	419,638.00	1,768.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,215,800.00	6,660,115.00	159,791.00	149,402.30	1,052.70	419,638.00	1,768.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,349,782.66	6,660,115.00	159,791.00	159,304.35	1,052.70	840,476.00	3,568.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,057,410.66			9,902.05			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,057,410.66	0.00	0.00	9,902.05	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,151,254.66	6,660,115.00	159,791.00	159,304.35	1,052.70	840,476.00	3,568.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,151,254.66	6,660,115.00	159,791.00	159,304.35	1,052.70	840,476.00	3,568.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							

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

Description	001	002	003	004	005	006	007
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(93,844.00)	(6,660,115.00)	(159,791.00)	(149,402.30)	(1,052.70)	(840,476.00)	(3,568.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	93,844.00	6,660,115.00	159,791.00	149,402.30	1,052.70	840,476.00	3,568.00
14. Unused Grant Award Calculation (line 4 minus line 9)	198,528.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	198,528.00	0.00	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)	1,151,254.66	6,660,115.00	159,791.00	159,304.35	1,052.70	840,476.00	3,568.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Early Intervention Grants	Special Ed: IDEA Quality Assurance & Focused Monitoring	Special Ed: Alternative Dispute Resolution	Department of Rehab: Workability II, Transition Partnership	Department of Rehab: Workability II, Transition Partnership	Department of Rehab: Workability II, Transition Partnership	Carl D. Perkins Career and Technical Education: Secondary, Section 131
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3385003	3386000	3395000	3410060	3410065	3410070	3550651
REVENUE OBJECT	8287000	8182000	8182000	8285060	8980103	8285060	8290053
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		27,096.20	2,534.25				
2. a. Current Year Award	117,525.00	30,500.00	15,157.00	299,490.00	79,052.00	72,959.73	174,892.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	117,525.00	30,500.00	15,157.00	299,490.00	79,052.00	72,959.73	174,892.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	117,525.00	57,596.20	17,691.25	299,490.00	79,052.00	72,959.73	174,892.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		3,140.30		120,215.05		21,793.16	59,944.90
7. Contributed Matching Funds					79,052.00		
8. Total Available (sum lines 5, 6, & 7)	0.00	3,140.30	0.00	120,215.05	79,052.00	21,793.16	59,944.90
EXPENDITURES							
9. Donor-Authorized Expenditures	117,525.00	57,596.20	17,691.25	282,401.77	79,052.00	72,959.73	174,892.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	117,525.00	57,596.20	17,691.25	282,401.77	79,052.00	72,959.73	174,892.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(117,525.00)	(54,455.90)	(17,691.25)	(162,186.72)	0.00	(51,166.57)	(114,947.10)
a. Unearned Revenue							
b. Accounts Payable	117,525.00						
c. Accounts Receivable	117,525.00	54,455.90	17,691.25	162,186.72		51,166.57	114,947.10
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	17,088.23	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	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)	0.00	57,596.20	17,691.25	282,401.77	0.00	72,959.73	174,892.00

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	ESEA: Title II, Part A, Teacher Quality	ESEA: Title III, Immigrant Education Program	ESEA: Title III, English Learner Student Program	Other Restricted Federal	ESEA: ESSA School Improvement (CSI) Funding for LEAs	NCLB: Title X, Mckinney-Vento Homeless Assistance Grants	ARP-HCY II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4035000	4201000	4203000	5810325	3182000	5630000	5634000
REVENUE OBJECT	8290030	8290072	8290020	8290000	8290000	8290000	8290000
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	85,452.67		44,676.00		9,897.82		6,774.18
2. a. Current Year Award	627,575.00	114,821.00	360,717.00	312,924.00	174,382.00	79,059.60	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	627,575.00	114,821.00	360,717.00	312,924.00	174,382.00	79,059.60	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	713,027.67	114,821.00	405,393.00	312,924.00	184,279.82	79,059.60	6,774.18
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,456.67				9,897.82		6,774.18
6. Cash Received in Current Year	525,345.00	82,453.00	290,637.00	35,434.34	197,517.00	39,530.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	527,801.67	82,453.00	290,637.00	35,434.34	207,414.82	39,530.00	6,774.18
EXPENDITURES							
9. Donor-Authorized Expenditures	560,508.67	50,059.00	291,151.00	243,545.37	158,972.82	79,059.60	6,774.18
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	560,508.67	50,059.00	291,151.00	243,545.37	158,972.82	79,059.60	6,774.18
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

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

Description	015	016	017	018	019	020	021
(line 8 minus line 9 plus line 12)	(32,707.00)	32,394.00	(514.00)	(208,111.03)	48,442.00	(39,529.60)	0.00
a. Unearned Revenue		32,394.00			48,442.00		
b. Accounts Payable							
c. Accounts Receivable	32,707.00		514.00	208,111.03		39,529.60	
14. Unused Grant Award Calculation							
(line 4 minus line 9)	152,519.00	64,762.00	114,242.00	69,378.63	25,307.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	152,519.00	64,762.00	114,242.00	69,378.63	25,307.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	560,508.67	50,059.00	291,151.00	243,545.37	158,972.82	79,059.60	6,774.18

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

Description		022
FEDERAL PROGRAM NAME	ESSER III	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	3213000	
REVENUE OBJECT	8290000	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over	108,310.27	851,264.10
2. a. Current Year Award		11,066,621.33
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	0.00	11,066,621.33
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	108,310.27	11,917,885.43
REVENUES		
5. Unearned Revenue Deferred from Prior Year		19,128.67
6. Cash Received in Current Year	108,310.27	2,551,632.73
7. Contributed Matching Funds		79,052.00
8. Total Available (sum lines 5, 6, & 7)	108,310.27	2,649,813.40
EXPENDITURES		
9. Donor-Authorized Expenditures	108,310.27	11,276,060.57
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	108,310.27	11,276,060.57
12. Amounts Included in		
Line 6 above for Prior		
Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	(8,626,247.17)
a. Unearned Revenue		80,836.00

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

Description		022
b. Accounts Payable		117,525.00
c. Accounts Receivable		8,707,083.17
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	641,824.86
15. If Carryover is allowed, enter line 14 amount here	0.00	624,736.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	108,310.27	11,079,483.57

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	CA Universal Pre-K Planning	Career Technical Education Incentive Grant Program	K-12 Strong Workforce Program	Special Ed: Project Workability I LEA	Agricultural Career Technical Education Incentive	Inclusive Early Ed Expansion Grant	Other Restricted State
RESOURCE CODE	6053000	6387000	6388000	6520000	7010118	6128000	7810302
REVENUE OBJECT	8590000	8590000	8590000	8590033	8590218	8590000	8590000
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	634,361.41	1,928,952.25	1,410,489.57				
2. a. Current Year Award		2,256,096.00	1,247,624.00	223,400.00	5,350.34	1,594,136.00	110,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	2,256,096.00	1,247,624.00	223,400.00	5,350.34	1,594,136.00	110,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	634,361.41	4,185,048.25	2,658,113.57	223,400.00	5,350.34	1,594,136.00	110,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	634,361.41	1,742,400.87					
6. Cash Received in Current Year		2,442,647.00	1,926,826.00	98,586.04	5,350.34	2,459,181.60	60,841.64
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	634,361.41	4,185,047.87	1,926,826.00	98,586.04	5,350.34	2,459,181.60	60,841.64
EXPENDITURES							
9. Donor-Authorized Expenditures	353,217.46	2,205,015.25	720,273.57	223,400.00	5,350.34	486,504.16	102,218.25
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	353,217.46	2,205,015.25	720,273.57	223,400.00	5,350.34	486,504.16	102,218.25
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	281,143.95	1,980,032.62	1,206,552.43	(124,813.96)	0.00	1,972,677.44	(41,376.61)
a. Unearned Revenue	281,143.95	1,980,032.62	1,206,552.43			1,972,677.44	
b. Accounts Payable							
c. Accounts Receivable				124,813.96			41,376.61

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	281,143.95	1,980,033.00	1,937,840.00	0.00	0.00	1,107,631.84	7,781.75
15. If Carryover is allowed, enter line 14 amount here	281,143.95	1,980,033.00	1,937,840.00	0.00	0.00	1,107,631.84	7,781.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	353,217.46	2,205,015.25	720,273.57	223,400.00	5,350.34	486,504.16	102,218.25

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

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carry over	3,973,803.23
2. a. Current Year Award	5,436,606.34
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	5,436,606.34
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	9,410,409.57
REVENUES	
5. Unearned Revenue Deferred from Prior Year	2,376,762.28
6. Cash Received in Current Year	6,993,432.62
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	9,370,194.90
EXPENDITURES	
9. Donor-Authorized Expenditures	4,095,979.03
10. Non Donor-Authorized	
Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,095,979.03
12. Amounts Included in Line 6 above	
for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue	
or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	5,274,215.87
a. Unearned Revenue	5,440,406.44
b. Accounts Payable	0.00
c. Accounts Receivable	166,190.57
14. Unused Grant Award Calculation	
(line 4 minus line 9)	5,314,430.54

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

Description	
15. If Carry over is allowed, enter line 14 amount here	5,314,430.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,095,979.03

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

Description	001	002	
LOCAL PROGRAM NAME	Other Restricted - Local	After School Education and Safety (ASES)	TOTAL
RESOURCE CODE	9010xxx	9065xxx	
REVENUE OBJECT	8699xxx	8677000	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over	369,325.99	49,749.90	419,075.89
2. a. Current Year Award	5,359,373.88	2,059,807.00	7,419,180.88
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,359,373.88	2,059,807.00	7,419,180.88
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,728,699.87	2,109,556.90	7,838,256.77
REVENUES			
5. Unearned Revenue Deferred from Prior Year	369,325.99		369,325.99
6. Cash Received in Current Year	5,074,669.64	49,749.90	5,124,419.54
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	5,443,995.63	49,749.90	5,493,745.53
EXPENDITURES			
9. Donor-Authorized Expenditures	3,038,088.71	2,109,556.72	5,147,645.43
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	3,038,088.71	2,109,556.72	5,147,645.43
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,405,906.92	(2,059,806.82)	346,100.10
a. Unearned Revenue	2,646,866.36		2,646,866.36
b. Accounts Payable			0.00
c. Accounts Receivable	240,959.44	2,059,806.82	2,300,766.26

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

Description	001	002	
14. Unused Grant Award Calculation (line 4 minus line 9)	2,690,611.16	.18	2,690,611.34
15. If Carryover is allowed, enter line 14 amount here	2,690,611.16	0.00	2,690,611.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,038,088.71	2,109,556.72	5,147,645.43

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

Description		001
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

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

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

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Educator Effectiveness Block Grant	Lottery : Instructional Materials	Special Education	Special Ed: Mental Health Services	SPED Early Interv . Preschool	Arts Music Instructional Materials Block Grant	KIT Infrastructure Upgrades
RESOURCE CODE	6266000	6300000	6500000	6546000	6547000	6762000	7028000
REVENUE OBJECT	8590000	8560000	8311000	8590000	8590000	8590000	8520000
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	5,947,040.44	3,185,081.31		350,828.35	232,448.00	13,056,979.03	230.00
2. a. Current Year Award		3,289,086.88	28,416,848.00	2,731,165.00	1,772,262.00		
b. Other Adjustments			3,269,851.00				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	3,289,086.88	31,686,699.00	2,731,165.00	1,772,262.00	0.00	0.00
3. Required Matching Funds/Other			67,372,344.97				
4. Total Available Award							
(sum lines 1, 2c, & 3)	5,947,040.44	6,474,168.19	99,059,043.97	3,081,993.35	2,004,710.00	13,056,979.03	230.00
REVENUES							
5. Cash Received in Current Year		1,937,775.88	27,918,399.00	2,485,764.00	1,622,719.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	1,351,311.00	3,768,300.00	245,401.00	149,543.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	1,351,311.00	3,768,300.00	245,401.00	149,543.00	0.00	0.00
8. Contributed Matching Funds			67,372,344.97				
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	3,289,086.88	99,059,043.97	2,731,165.00	1,772,262.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,708,590.00	3,735,138.41	99,059,043.97	2,379,496.25	2,004,710.00	3,803,792.13	230.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	2,708,590.00	3,735,138.41	99,059,043.97	2,379,496.25	2,004,710.00	3,803,792.13	230.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	3,238,450.44	2,739,029.78	0.00	702,497.10	0.00	9,253,186.90	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	KIT Food Serv Staff Training	KIT Food Serv Staff Training	Classified Sch Empl Prof Dev	Arts and Music in Schools	MCEC CCAP	A-G Completion - Success Grant	A-G Completion - Learning Loss
RESOURCE CODE	7029000	7032000	7311000	6770000	7339000	7412000	7413000
REVENUE OBJECT	8520000	8520000	8590000	8590000	8590000	8590000	8590000
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	7,471.05	1,374,245.25	225,896.00	3,195,760.57	824,122.39	751,911.54	177,673.20
2. a. Current Year Award				4,193,932.00	700,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	4,193,932.00	700,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	7,471.05	1,374,245.25	225,896.00	7,389,692.57	1,524,122.39	751,911.54	177,673.20
REVENUES							
5. Cash Received in Current Year				3,816,506.00	630,000.00		
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	377,426.00	70,000.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	377,426.00	70,000.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	4,193,932.00	700,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,471.05	1,053,804.41		4,042,003.03	94,037.95	513,685.00	115,000.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	7,471.05	1,053,804.41	0.00	4,042,003.03	94,037.95	513,685.00	115,000.00

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	320,440.84	225,896.00	3,347,689.54	1,430,084.44	238,226.54	62,673.20

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

Description	015	016	017	018	019	020	
STATE PROGRAM NAME	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	Step out Lead Every day	Literacy Screenings Prof Dev't	ELO-P	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	TOTAL
RESOURCE CODE	7435000	7810000	7810002	7810320	2600000	8150000	
REVENUE OBJECT	8590000	8590000	8590000	8590000	8590000	8980021	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	8,377,018.92	298,002.00	1.34		6,318,613.11	2,497,332.21	46,820,654.71
2. a. Current Year Award				145,153.00	7,133,481.00	15,744,471.00	64,126,398.88
b. Other Adjustments							3,269,851.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	145,153.00	7,133,481.00	15,744,471.00	67,396,249.88
3. Required Matching Funds/Other							67,372,344.97
4. Total Available Award (sum lines 1, 2c, & 3)	8,377,018.92	298,002.00	1.34	145,153.00	13,452,094.11	18,241,803.21	181,589,249.56
REVENUES							
5. Cash Received in Current Year				145,153.00	5,127,829.00	15,744,471.00	59,428,616.88
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	2,005,652.00	0.00	7,967,633.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,005,652.00	0.00	7,967,633.00
8. Contributed Matching Funds							67,372,344.97
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	145,153.00	7,133,481.00	15,744,471.00	134,768,594.85
EXPENDITURES							
10. Donor-Authorized Expenditures	3,379,399.00	25,689.00		5,762.00	9,150,827.28	16,112,868.21	148,191,547.69
11. Non Donor-Authorized Expenditures							0.00

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

Description	015	016	017	018	019	020	
12. Total Expenditures (line 10 plus line 11)	3,379,399.00	25,689.00	0.00	5,762.00	9,150,827.28	16,112,868.21	148,191,547.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,997,619.92	272,313.00	1.34	139,391.00	4,301,266.83	2,128,935.00	33,397,701.87

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

Description		001
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)		0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)		0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)		0.00
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)		0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)		0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)		0.00

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

37 68296 0000000
Form CEA
F8ASRMNH2Y(2024-25)

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	220,458,678.10	301	641,927.08	303	219,816,751.02	305	66,718.34		307	219,750,032.68	309
2000 - Classified Salaries	88,836,153.43	311	1,530,289.22	313	87,305,864.21	315	7,332,900.01		317	79,972,964.20	319
3000 - Employee Benefits	155,410,695.67	321	3,149,312.76	323	152,261,382.91	325	4,280,250.77		327	147,981,132.14	329
4000 - Books, Supplies Equip Replace. (6500)	15,735,082.76	331	608,470.11	333	15,126,612.65	335	4,207,457.72		337	10,919,154.93	339
5000 - Services . . . & 7300 - Indirect Costs	46,428,588.55	341	530,624.13	343	45,897,964.42	345	10,641,045.24		347	35,256,919.18	349
TOTAL					520,408,575.21	365	TOTAL			493,880,203.13	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	176,948,279.43	375
2. Salaries of Instructional Aides Per EC 41011.	2100	31,380,866.20	380
3. STRS.	3101 & 3102	48,954,238.05	382
4. PERS.	3201 & 3202	9,025,391.25	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,210,106.62	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	35,131,295.72	385
7. Unemployment Insurance.	3501 & 3502	106,468.09	390
8. Workers' Compensation Insurance.	3601 & 3602	4,377,037.77	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,457,108.75	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		312,590,791.88	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		19,178.04	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		17,695.37	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		312,553,918.47	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.		63.29%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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	545,355,566.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,163,387.57
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	337,107.66
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,604,711.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,812,024.10
4. Other Transfers Out	All	9200	7200-7299	117,525.00
5. Interfund Transfers Out	All	9300	7600-7629	3,051,512.45
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,042,238.80
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)				16,965,119.76
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)				517,227,059.56
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)				32,775.12
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,781.09
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.)		501,477,746.24		15,113.69
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)		501,477,746.24		15,113.69
B. Required effort (Line A.2 times 90%)		451,329,971.62		13,602.32
C. Current year expenditures (Line I.E and Line II.B)		517,227,059.56		15,781.09
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)	301,732,136.19		301,732,136.19			308,527,795.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	33,222.91		33,222.91			32,784.69
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 e)						
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)	32,784.69		32,784.69	32,656.87		32,656.87
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			32,784.69			32,656.87
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)	950,967.10		950,967.10	950,969.00		950,969.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	210,253,072.95		210,253,072.95	210,291,711.00		210,291,711.00
5. Unsecured Roll Taxes (Object 8042)	7,173,858.60		7,173,858.60	7,166,863.00		7,166,863.00
6. Prior Years' Taxes (Object 8043)	(70,610.76)		(70,610.76)	(24,895.00)		(24,895.00)
7. Supplemental Taxes (Object 8044)	5,038,419.50		5,038,419.50	5,062,601.00		5,062,601.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(377,150.38)		(377,150.38)	2,987.00		2,987.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	14,895,900.26		14,895,900.26	14,736,616.00		14,736,616.00
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)	237,864,457.27	0.00	237,864,457.27	238,186,852.00	0.00	238,186,852.00
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)	237,864,457.27	0.00	237,864,457.27	238,186,852.00	0.00	238,186,852.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,391,638.52			4,523,956.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	15,744,471.00		15,744,471.00	15,750,000.00		15,750,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	15,744,471.00	0.00	20,136,109.52	15,750,000.00	0.00	20,273,956.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	161,236,883.73		161,236,883.73	164,431,662.00		164,431,662.00
25. LCFF State Aid - Prior Years (Object 8019)	(1,264,621.00)		(1,264,621.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	159,972,262.73	0.00	159,972,262.73	164,431,662.00	0.00	164,431,662.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	523,895,035.91		523,895,035.91	518,363,895.00		518,363,895.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,165,547.69		7,165,547.69	2,000,000.00		2,000,000.00

	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)			301,732,136.19			308,527,795.64
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9868			0.9961
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			308,527,795.64			327,116,237.44
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			237,864,457.27			238,186,852.00
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)			3,934,162.80			3,918,824.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			90,799,447.89			109,203,341.44
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			90,799,447.89			109,203,341.44
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])			4,557,620.46			1,345,524.72
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			242,422,077.73			239,532,376.72
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)			86,241,827.43			107,857,816.72
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			242,422,077.73			
b. State Subventions (Line D8)			86,241,827.43			
c. Less: Excluded Appropriations (Line C23)			20,136,109.52			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			308,527,795.64			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			308,527,795.64			327,116,237.44
12. Appropriations Subject to the Limit (Line D9d)			308,527,795.64			

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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) 20,388,036.92
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) 442,016,692.78

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.61%

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) 17,722,160.81
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,438,592.66

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	53,561.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	106,172.04
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)	2,248,373.46
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)	12,977.52
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)	26,581,837.48
9. Carry-Forward Adjustment (Part IV, Line F)	(542,013.49)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,039,823.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	332,955,763.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	63,678,569.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	43,738,934.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,716,312.02
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	337,107.66
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,193,251.33
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)	838,898.08
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,326.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,523,285.00
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)	268,530.44
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)	4,220,225.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,838,137.15
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,461,811.74
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,133,591.37
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)	513,920,744.47
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.17%
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)	5.07%

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)	26,581,837.48
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(40,227.74)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.27%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.27%) times Part III, Line B19); zero if positive	(542,013.49)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(542,013.49)
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:	5.07%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-271006.75) is applied to the current year calculation and the remainder (\$-271006.74) is deferred to one or more future years:	5.12%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-180671.16) is applied to the current year calculation and the remainder (\$-361342.33) is deferred to one or more future years:	5.14%
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)	(542,013.49)

Approved
indirect
cost rate: 5.27%

Highest
rate used
in any
program: 5.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,925,055.33	411,374.31	5.19%
01	3010	1,093,620.93	57,633.73	5.27%
01	3182	151,015.18	7,957.64	5.27%
01	3310	6,326,699.00	333,416.00	5.27%
01	3311	151,791.99	7,999.01	5.27%
01	3315	151,330.34	7,974.01	5.27%
01	3317	1,000.00	52.70	5.27%
01	3327	367,386.65	19,361.25	5.27%
01	3345	3,389.38	178.62	5.27%
01	3386	54,713.20	2,883.00	5.27%
01	3395	16,806.25	885.00	5.27%
01	3410	420,275.97	14,137.53	3.36%
01	3550	166,564.00	8,328.00	5.00%
01	4035	532,449.33	28,059.34	5.27%
01	4201	47,553.78	2,505.22	5.27%
01	4203	276,575.56	14,575.44	5.27%
01	5630	76,726.28	2,333.32	3.04%
01	5634	6,435.18	339.00	5.27%
01	5810	236,205.06	12,192.31	5.16%
01	6053	335,535.32	17,682.14	5.27%
01	6266	2,572,993.28	135,596.72	5.27%
01	6387	2,094,628.52	110,386.73	5.27%
01	6388	692,570.91	27,702.66	4.00%
01	6520	212,228.34	11,171.66	5.26%
01	6546	2,234,275.17	113,673.84	5.09%
01	6547	1,904,351.00	100,359.00	5.27%
01	6762	1,355,304.43	67,616.12	4.99%
01	7412	494,758.74	18,926.26	3.83%
01	7435	3,067,730.16	161,668.84	5.27%
01	7810	132,097.48	1,571.77	1.19%
01	8150	12,746,612.26	647,653.39	5.08%
01	9010	4,980,412.19	94,311.99	1.89%
11	6371	31,235.99	1,646.13	5.27%
11	6391	1,689,323.90	84,466.18	5.00%
12	6105	1,182,024.21	62,292.00	5.27%
12	7810	243,860.53	12,851.00	5.27%
13	5310	10,133,591.37	520,072.37	5.13%

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	11,004,580.15	13,887,062.61	30,178,627.73	29,587,260.86	48,762,515.95	281,507.96	5,634,939.05
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,242.56	1,242.56	1,242.56	1,242.56	1,514.00	1,514.00	1,055.00
3100 Alternative Schools							
3200 Continuation Schools	10.95	10.95	10.95	10.95	27.00	27.00	
3300 Independent Study Centers	11.35	11.35	11.35	11.35			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	20.94	20.94	20.94	20.94			
4110 Regular Education, Adult	.25	.25	.25	.25			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	2.28	2.28	2.28	2.28			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	295.10	295.10	295.10	295.10	181.00	181.00	
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational	.70	.70	.70	.70			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)					51.00		
-- Child Development (Fund 12)	23.91	23.91	23.91	23.91	56.00	56.00	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,608.04	1,608.04	1,608.04	1,608.04	1,829.00	1,778.00	1,055.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	227,774,122.50	111,655,349.11	339,429,471.61	17,759,849.27		357,189,320.88
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,727,432.65	1,300,593.35	3,028,026.00	158,434.34		3,186,460.34
3300	Independent Study Centers	2,399,369.84	597,536.74	2,996,906.58	156,806.09		3,153,712.67
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	10,060,816.04	1,102,415.81	11,163,231.85	584,089.87		11,747,321.72
4110	Regular Education, Adult	281,865.93	13,161.60	295,027.53	15,436.62		310,464.15
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,233,997.27	120,033.81	2,354,031.08	123,169.14		2,477,200.22
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	116,410,172.64	20,390,208.88	136,800,381.52	7,157,758.41		143,958,139.93
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	2,493,539.64	36,852.49	2,530,392.13	132,396.82		2,662,788.95
7150	Nonagency - Other	874,663.14	0.00	874,663.14	45,764.69		920,427.83
8100	Community Services	337,107.66	0.00	337,107.66	17,638.37		354,746.03
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					159,208.49	159,208.49
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					6,556,334.10	6,556,334.10
----	Other Outgo					7,890,267.61	7,890,267.61
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		4,120,342.52	4,120,342.52	1,440,280.41		5,560,622.93
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(771,448.97)		(771,448.97)
----	Total General Fund and Charter Schools Funds Expenditures	364,593,087.31	139,336,494.31	503,929,581.62	26,820,175.06	14,605,810.20	545,355,566.88

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	223,417,656.24	33,972.33	1,180,827.16	6,478.01	1,037.08	0.00	3,134,151.68			0.00	0.00	227,774,122.50
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	1,663,554.22	0.00	62,085.92	684.55	1,107.96	0.00	0.00			0.00	0.00	1,727,432.65
3300	Independent Study Centers	1,960,045.50	17,873.64	0.00	228,828.39	192,622.31	0.00	0.00			0.00	0.00	2,399,369.84
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	7,801,719.60	1,781,158.57	0.00	0.00	468,636.53	0.00	2,300.89			7,000.45	0.00	10,060,816.04
4110	Regular Education, Adult	281,865.93	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	281,865.93
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,580,317.21	653,660.33	0.00	19.73	0.00	0.00	0.00			0.00	0.00	2,233,997.27
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	105,807,594.94	2,391,840.56	0.00	283,596.19	447,612.31	7,466,356.44	0.00			13,172.20	0.00	116,410,172.64
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	23,785.73	27,882.01	2,012,312.83	0.00	0.00	0.00	429,559.07	0.00	0.00	0.00	0.00	2,493,539.64
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	150,300.38	0.00	724,362.76	0.00	0.00	874,663.14
8100	Community Services		0.00	0.00	0.00	0.00	0.00		337,107.66	0.00	0.00	0.00	337,107.66
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		342,536,539.37	4,906,387.44	3,255,225.91	519,606.87	1,111,016.19	7,466,356.44	3,716,312.02	337,107.66	724,362.76	20,172.65	0.00	364,593,087.31

* 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	65,416,321.83	40,604,088.23	5,634,939.05	111,655,349.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	576,478.17	724,115.18	0.00	1,300,593.35
3300	Independent Study Centers	597,536.74	0.00	0.00	597,536.74
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,102,415.81	0.00	0.00	1,102,415.81
4110	Regular Education, Adult	13,161.60	0.00	0.00	13,161.60
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	120,033.81	0.00	0.00	120,033.81
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	15,535,955.26	4,854,253.62	0.00	20,390,208.88
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	36,852.49	0.00	0.00	36,852.49
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	1,359,698.37	0.00	1,359,698.37
- -	Child Development (Fund 12)	1,258,775.63	1,501,868.52	0.00	2,760,644.15
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		84,657,531.34	49,044,023.92	5,634,939.05	139,336,494.31

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,575,060.61
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	53,561.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,561,058.89
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,401,943.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	27,591,624.04
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	364,593,087.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	139,336,494.31
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	503,929,581.62
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,838,137.15
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,461,811.74
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	18,106,609.92
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	23,406,558.81
D.	Total Direct Charged and Allocated Costs (B3 + C5)	527,336,140.43
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.23%

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)	159,208.49				159,208.49
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			6,556,334.10		6,556,334.10
Other Outgo (Objects 1000 - 7999)				7,890,267.61	7,890,267.61
Total Other Costs	159,208.49	0.00	6,556,334.10	7,890,267.61	14,605,810.20

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	500,000.00		3,185,081.31	3,685,081.31
2. State Lottery Revenue	8560	6,879,347.89		3,289,086.88	10,168,434.77
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	(6,859,004.94)	6,859,004.94		0.00
7. Total Available (Sum Lines A1 through A6)		520,342.95	6,859,004.94	6,474,168.19	13,853,516.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
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	6,859,004.94	2,901,372.35	9,760,377.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	20,342.95			20,342.95
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			833,766.06	833,766.06
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)		20,342.95	6,859,004.94	3,735,138.41	10,614,486.30
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	500,000.00	0.00	2,739,029.78	3,239,029.78
D. COMMENTS:					
Renewal of software licenses being used for instructional purposes and interprogram charges for publications of instructional materials.					

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

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

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

37 68296 0000000
Form SIAA
F8ASRMNH2Y(2024-25)

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	(5,947,434.92)	0.00	(771,448.97)				
Other Sources/Uses Detail					4,391,888.17	3,051,512.45		
Fund Reconciliation							7,460,603.21	6,825,304.07
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	127,645.40	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,817.71	60,261.60
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	23,256.25	0.00	176,233.60	0.00				
Other Sources/Uses Detail					150,000.00	11,361.29		
Fund Reconciliation							318,246.00	290,436.75
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	84.51	0.00	75,143.00	0.00				
Other Sources/Uses Detail					0.00	4,351.68		
Fund Reconciliation							378.12	142,074.86
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(224,868.53)	520,072.37	0.00				
Other Sources/Uses Detail					5,164.50	30,100.83		
Fund Reconciliation							295,667.23	598,354.69
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							2,000,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					691,111.54	1,441,619.14		
Fund Reconciliation							691,111.54	1,441,619.14

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	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	870.87	0.00						
Other Sources/Uses Detail					0.00	105,162.88		
Fund Reconciliation							0.00	105,162.88
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					326,983.59	691,111.54		
Fund Reconciliation							326,983.59	691,114.71
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	1,558,577.00	0.00						
Other Sources/Uses Detail					19,836,940.64	64,303,157.02		
Fund Reconciliation							0.00	3,291.40
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					44,466,216.38	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	3,421,405.68	0.00						
Other Sources/Uses Detail					0.00	28,735.07		
Fund Reconciliation							97,155.07	1,203,534.07
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,040,463.74	0.00						
Other Sources/Uses Detail					4,000,896.82	5,202,089.74		
Fund Reconciliation							5,451,076.09	5,282,884.39
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

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	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	6,172,303.45	(6,172,303.45)	771,448.97	(771,448.97)	74,869,201.64	74,869,201.64	16,644,038.56	16,644,038.56

	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	94,492,626.00		94,492,626.00	0.00	0.00	94,492,626.00
Work in Progress	10,156,148.00		10,156,148.00	22,655,366.81	16,382,158.66	16,429,356.15
Total capital assets not being depreciated	104,648,774.00	0.00	104,648,774.00	22,655,366.81	16,382,158.66	110,921,982.15
Capital assets being depreciated:						
Land Improvements	102,716,666.00		102,716,666.00	1,605,056.56	0.00	104,321,722.56
Buildings	1,079,872,802.00		1,079,872,802.00	12,472,116.43	0.00	1,092,344,918.43
Equipment	63,348,209.00		63,348,209.00	1,900,428.88	0.00	65,248,637.88
Total capital assets being depreciated	1,245,937,677.00	0.00	1,245,937,677.00	15,977,601.87	0.00	1,261,915,278.87
Accumulated Depreciation for:						
Land Improvements	(64,243,241.00)		(64,243,241.00)	(4,231,985.12)	0.00	(68,475,226.12)
Buildings	(405,282,690.00)		(405,282,690.00)	(24,119,299.74)	0.00	(429,401,989.74)
Equipment	(48,318,683.00)		(48,318,683.00)	(2,346,725.33)	0.00	(50,665,408.33)
Total accumulated depreciation	(517,844,614.00)	0.00	(517,844,614.00)	(30,698,010.19)	0.00	(548,542,624.19)
Total capital assets being depreciated, net excluding lease and subscription assets	728,093,063.00	0.00	728,093,063.00	(14,720,408.32)	0.00	713,372,654.68
Lease Assets	8,132,549.00		8,132,549.00	4,885,000.00	0.00	13,017,549.00
Accumulated amortization for lease assets	(2,819,906.00)		(2,819,906.00)	(3,114,549.97)	0.00	(5,934,455.97)
Total lease assets, net	5,312,643.00	0.00	5,312,643.00	1,770,450.03	0.00	7,083,093.03
Subscription Assets	921,322.00		921,322.00	947,024.88	0.00	1,868,346.88
Accumulated amortization for subscription assets	(715,165.00)		(715,165.00)	(346,985.00)	0.00	(1,062,150.00)
Total subscription assets, net	206,157.00	0.00	206,157.00	600,039.88	0.00	806,196.88
Governmental activity capital assets, net	838,260,637.00	0.00	838,260,637.00	10,305,448.40	16,382,158.66	832,183,926.74
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00	0.00	0.00	0.00
Work in Progress			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	145,468.00		145,468.00	389,036.25	0.00	534,504.25
Buildings	4,767,384.00		4,767,384.00	206,059.68	0.00	4,973,443.68
Equipment			0.00			0.00
Total capital assets being depreciated	4,912,852.00	0.00	4,912,852.00	595,095.93	0.00	5,507,947.93
Accumulated Depreciation for:						
Land Improvements	(18,183.00)		(18,183.00)	(16,999.32)	0.00	(35,182.32)
Buildings	(3,125,285.00)		(3,125,285.00)	(111,093.37)	0.00	(3,236,378.37)
Equipment			0.00	0.00	0.00	0.00
Total accumulated depreciation	(3,143,468.00)	0.00	(3,143,468.00)	(128,092.69)	0.00	(3,271,560.69)
Total capital assets being depreciated, net excluding lease and subscription assets	1,769,384.00	0.00	1,769,384.00	467,003.24	0.00	2,236,387.24
Lease Assets	192,503.00		192,503.00	0.00	0.00	192,503.00
Accumulated amortization for lease assets	(104,593.00)		(104,593.00)	(36,766.15)		(141,359.15)
Total lease assets, net	87,910.00	0.00	87,910.00	(36,766.15)	0.00	51,143.85
Subscription Assets			0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets			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	1,857,294.00	0.00	1,857,294.00	430,237.09	0.00	2,287,531.09

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	555,335,779.00	0.00	555,335,779.00	93,419,393.00	97,956,203.00	550,798,969.00	26,241,046.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	35,985,000.00	0.00	35,985,000.00	0.00	655,000.00	35,330,000.00	735,000.00
Leases Payable	5,007,643.00	611.00	5,008,254.00	4,885,000.00	3,129,741.00	6,763,513.00	2,343,107.07
Lease Revenue Bonds Payable	442,084,171.00	0.00	442,084,171.00	0.00	21,696,126.00	420,388,045.00	23,413,804.00
Other General Long-Term Debt	2,751,960.00	0.00	2,751,960.00	0.00	1,375,980.00	1,375,980.00	1,375,980.00
Net Pension Liability	407,299,532.00	(11,695,497.00)	395,604,035.00	0.00	27,857,381.00	367,746,654.00	0.00
Total/Net OPEB Liability	63,798,665.00	0.00	63,798,665.00	0.00	4,241,226.00	59,557,439.00	0.00
Compensated Absences Payable	5,810,860.00	0.00	5,810,860.00	1,832,893.00	0.00	7,643,753.00	692,566.00
Subscription Liability	143,349.00		143,349.00	947,025.00	317,813.00	772,561.00	181,750.11
Governmental activities long-term liabilities	1,518,216,959.00	(11,694,886.00)	1,506,522,073.00	101,084,311.00	157,229,470.00	1,450,376,914.00	54,983,253.18
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	
Leases Payable	88,137.00	0.00	88,137.00	0.00	36,810.00	51,327.00	36,216.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,627,555.00	11,695,136.00	13,322,691.00	0.00	1,193,419.00	12,129,272.00	0.00
Total/Net OPEB Liability	2,130,626.00	0.00	2,130,626.00	237,987.00	0.00	2,368,613.00	0.00
Compensated Absences Payable	487,907.00	0.00	487,907.00	347,640.00	0.00	835,547.00	143,196.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	
Business-type activities long-term liabilities	4,334,225.00	11,695,136.00	16,029,361.00	585,627.00	1,230,229.00	15,384,759.00	179,412.00

Current LEA:	37-68296-0000000 Poway Unified	
Selected SELPA:	PW	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE (from Form SEA)	
PW	Poway	

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

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								5,578.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	162,669.98	0.00	1,415,713.79	0.00	2,216,502.96	35,283,209.34		39,078,096.07
2000-2999	Classified Salaries	190,045.52	0.00	0.00	0.00	1,551,449.96	28,921,934.73		30,663,430.21
3000-3999	Employee Benefits	133,233.14	0.00	521,075.25	0.00	1,956,430.91	32,225,993.23		34,836,732.53
4000-4999	Books and Supplies	.38	0.00	429.54	0.00	276,925.79	998,391.59		1,275,747.30
5000-5999	Services and Other Operating Expenditures	2,209.01	0.00	18,501.30	0.00	8,793.08	10,526,663.14		10,556,166.53
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	488,158.03	0.00	1,955,719.88	0.00	6,010,102.70	107,956,192.03	0.00	116,410,172.64
7310	Transfers of Indirect Costs	383,921.25	0.00	0.00	0.00	100,359.00	0.00		484,280.25
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	20,390,208.86						(4,036,000.00)	16,354,208.86
	Total Indirect Costs and PCR Allocations	20,774,130.11	0.00	0.00	0.00	100,359.00	0.00	(4,036,000.00)	16,838,489.11
	TOTAL COSTS	21,262,288.14	0.00	1,955,719.88	0.00	6,110,461.70	107,956,192.03	(4,036,000.00)	133,248,661.75
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	51,490.00	0.00	0.00	0.00	120,061.32	131,154.98		302,706.30
2000-2999	Classified Salaries	4,552.94	0.00	0.00	0.00	15,985.70	3,611,384.93		3,631,923.57
3000-3999	Employee Benefits	14,858.14	0.00	0.00	0.00	50,215.18	2,730,039.91		2,795,113.23
4000-4999	Books and Supplies	.38	0.00	0.00	0.00	0.00	316.79		317.17
5000-5999	Services and Other Operating Expenditures	2,121.65	0.00	0.00	0.00	0.00	799,514.99		801,636.64
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	73,023.11	0.00	0.00	0.00	186,262.20	7,272,411.60	0.00	7,531,696.91
7310	Transfers of Indirect Costs	372,749.59	0.00	0.00	0.00	0.00	0.00		372,749.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	372,749.59	0.00	0.00	0.00	0.00	0.00	0.00	372,749.59
	TOTAL BEFORE OBJECT 8980	445,772.70	0.00	0.00	0.00	186,262.20	7,272,411.60	0.00	7,904,446.50
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								7,904,446.50

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

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	111,179.98	0.00	1,415,713.79	0.00	2,096,441.64	35,152,054.36		38,775,389.77
2000-2999	Classified Salaries	185,492.58	0.00	0.00	0.00	1,535,464.26	25,310,549.80		27,031,506.64
3000-3999	Employee Benefits	118,375.00	0.00	521,075.25	0.00	1,906,215.73	29,495,953.32		32,041,619.30
4000-4999	Books and Supplies	0.00	0.00	429.54	0.00	276,925.79	998,074.80		1,275,430.13
5000-5999	Services and Other Operating Expenditures	87.36	0.00	18,501.30	0.00	8,793.08	9,727,148.15		9,754,529.89
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	415,134.92	0.00	1,955,719.88	0.00	5,823,840.50	100,683,780.43	0.00	108,878,475.73
7310	Transfers of Indirect Costs	11,171.66	0.00	0.00	0.00	100,359.00	0.00		111,530.66
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	20,390,208.86						(4,036,000.00)	16,354,208.86
	Total Indirect Costs and PCR Allocations	20,401,380.52	0.00	0.00	0.00	100,359.00	0.00	(4,036,000.00)	16,465,739.52
	TOTAL BEFORE OBJECT 8980	20,816,515.44	0.00	1,955,719.88	0.00	5,924,199.50	100,683,780.43	(4,036,000.00)	125,344,215.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								125,344,215.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	56,240.45	0.00	57,048.95	0.00	0.00	34,705.80		147,995.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	278.96	4,102,646.15		4,102,925.11
3000-3999	Employee Benefits	11,049.27	0.00	18,444.19	0.00	11,597.04	2,510,740.01		2,551,830.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	824,143.79		824,143.79
5000-5999	Services and Other Operating Expenditures	0.00	0.00	2.00	0.00	0.00	498,512.57		498,514.57
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	67,289.72	0.00	75,495.14	0.00	11,876.00	7,970,748.32	0.00	8,125,409.18
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	67,289.72	0.00	75,495.14	0.00	11,876.00	7,970,748.32	0.00	8,125,409.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

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)								67,372,344.97
	TOTAL COSTS								75,497,754.15

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

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

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	125,344,128.50	73,211,086.11
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)	125,344,128.50	73,211,086.11

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	5,628.00
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)	5,628.00

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

SELPA: Poway (PW)

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.

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

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Report SEMA
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SELPA:

Poway (PW)

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

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

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) align="right">0.00 (d)

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

If (b) is less than (a).

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) align="right">0.00 (f)

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

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

SELPA: Poway (PW)

SECTION 3

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 v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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.

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (Test2c/Test2d)

Column A

Actual
Expenditures
(LE-CY
Worksheet)
FY 2024-25

133,248,661.75

7,904,446.50

125,344,215.25

125,344,215.25

Actual

FY 2024-25

133,248,661.75

7,904,446.50

125,344,215.25

125,344,215.25

5,578.00

22,471.18

Column B

Actual
Expenditures
Comparison
Year
FY 2023-24

125,344,128.50

0.00

125,344,128.50

0.00

0.00

Comparison
Year

FY 2022-23

120,691,593.16

0.00

120,691,593.16

0.00

0.00

120,691,593.16

5,231.00

23,072.37

Column C

Difference
(A - B)

86.75

Difference

(601.20)

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

37 68296 0000000
Report SEMA
F8ASRMNH2Y(2024-25)

SELPA: Poway (PW)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	75,497,754.15	73,211,086.11	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		73,211,086.11	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	75,497,754.15	73,211,086.11	2,286,668.04

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

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	75,497,754.15	73,211,086.11	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		73,211,086.11	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	75,497,754.15	73,211,086.11	
	b. Special education unduplicated pupil count	5,578.00	5,628.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,534.91	13,008.37	526.55

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 .

Justine Galura

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Director of Finance

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

SELPA: Poway (PW)

Title

Email Address

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

SELPA:

Poway (PW)

Object Code	Description	Poway Unified (PW00)	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
	TOTAL COSTS	0.00	0.00	0.00

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

SELPA:

Poway (PW)

Object Code	Description	Poway Unified (PW00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
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.

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

37 68296 0000000
Report SEMB
F8ASRMNH2Y(2024-25)

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									5,578.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	68,653.00	0.00	1,170,165.00	0.00	2,004,800.00	33,537,870.00		36,781,488.00
2000-2999	Classified Salaries	190,510.00	0.00	0.00	0.00	1,679,611.00	30,936,537.00		32,806,658.00
3000-3999	Employee Benefits	130,382.00	0.00	451,965.00	0.00	2,099,290.00	35,093,317.00		37,774,954.00
4000-4999	Books and Supplies	1,664.00	0.00	430.00	0.00	700.00	1,301,307.00		1,304,101.00
5000-5999	Services and Other Operating Expenditures	2,652.00	0.00	36,499.00	0.00	(614,034.00)	9,977,745.00		9,402,862.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	20,392.00		20,392.00
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	393,861.00	0.00	1,659,059.00	0.00	5,170,367.00	110,867,168.00	0.00	118,090,455.00
7310	Transfers of Indirect Costs	450,891.00	0.00	0.00	0.00	104,298.00	0.00		555,189.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	450,891.00	0.00	0.00	0.00	104,298.00	0.00	0.00	555,189.00
	TOTAL COSTS	844,752.00	0.00	1,659,059.00	0.00	5,274,665.00	110,867,168.00	0.00	118,645,644.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	68,653.00	0.00	1,170,165.00	0.00	1,894,755.00	33,417,825.00		36,551,398.00
2000-2999	Classified Salaries	182,651.00	0.00	0.00	0.00	1,679,611.00	27,100,594.00		28,962,856.00
3000-3999	Employee Benefits	126,525.00	0.00	451,965.00	0.00	2,062,746.00	32,613,243.00		35,254,479.00
4000-4999	Books and Supplies	0.00	0.00	430.00	0.00	700.00	1,286,089.00		1,287,219.00
5000-5999	Services and Other Operating Expenditures	103.00	0.00	36,499.00	0.00	(614,034.00)	9,587,318.00		9,009,886.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	20,392.00		20,392.00
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	377,932.00	0.00	1,659,059.00	0.00	5,023,778.00	104,025,461.00	0.00	111,086,230.00
7310	Transfers of Indirect Costs	13,141.00	0.00	0.00	0.00	104,298.00	0.00		117,439.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,141.00	0.00	0.00	0.00	104,298.00	0.00	0.00	117,439.00
	TOTAL BEFORE OBJECT 8980	391,073.00	0.00	1,659,059.00	0.00	5,128,076.00	104,025,461.00	0.00	111,203,669.00

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

37 68296 0000000
Report SEMB
F8ASRMNH2Y(2024-25)

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								111,203,669.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	15,000.00	0.00	58,962.00	0.00	0.00	30,000.00		103,962.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,143,903.00		4,143,903.00
3000-3999	Employee Benefits	4,521.00	0.00	20,123.00	0.00	757.00	2,818,328.00		2,843,729.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	700.00	1,045,000.00		1,045,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	1,870.00	0.00	0.00	585,000.00		586,870.00
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	19,521.00	0.00	80,955.00	0.00	1,457.00	8,622,231.00	0.00	8,724,164.00
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	19,521.00	0.00	80,955.00	0.00	1,457.00	8,622,231.00	0.00	8,724,164.00
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)								68,795,603.00
	TOTAL COSTS								77,519,767.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

37 68296 0000000
Report SEMB
F8ASRMNH2Y(2024-25)

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
	UNDULICATED PUPIL COUNT								5,578.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	162,669.98	0.00	1,415,713.79	0.00	2,216,502.96	35,283,209.34		39,078,096.07
2000-2999	Classified Salaries	190,045.52	0.00	0.00	0.00	1,551,449.96	28,921,934.73		30,663,430.21
3000-3999	Employee Benefits	133,233.14	0.00	521,075.25	0.00	1,956,430.91	32,225,993.23		34,836,732.53
4000-4999	Books and Supplies	.38	0.00	429.54	0.00	276,925.79	998,391.59		1,275,747.30
5000-5999	Services and Other Operating Expenditures	2,209.01	0.00	18,501.30	0.00	8,793.08	10,526,663.14		10,556,166.53
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	488,158.03	0.00	1,955,719.88	0.00	6,010,102.70	107,956,192.03	0.00	116,410,172.64
7310	Transfers of Indirect Costs	383,921.25	0.00	0.00	0.00	100,359.00	0.00		484,280.25
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)	20,390,208.86						0.00	20,390,208.86
	Total Indirect Costs	383,921.25	0.00	0.00	0.00	100,359.00	0.00	0.00	484,280.25
	TOTAL COSTS	872,079.28	0.00	1,955,719.88	0.00	6,110,461.70	107,956,192.03	0.00	116,894,452.89
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	51,490.00	0.00	0.00	0.00	120,061.32	131,154.98		302,706.30
2000-2999	Classified Salaries	4,552.94	0.00	0.00	0.00	15,985.70	3,611,384.93		3,631,923.57
3000-3999	Employee Benefits	14,858.14	0.00	0.00	0.00	50,215.18	2,730,039.91		2,795,113.23
4000-4999	Books and Supplies	.38	0.00	0.00	0.00	0.00	316.79		317.17
5000-5999	Services and Other Operating Expenditures	2,121.65	0.00	0.00	0.00	0.00	799,514.99		801,636.64
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	73,023.11	0.00	0.00	0.00	186,262.20	7,272,411.60	0.00	7,531,696.91
7310	Transfers of Indirect Costs	372,749.59	0.00	0.00	0.00	0.00	0.00		372,749.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	372,749.59	0.00	0.00	0.00	0.00	0.00	0.00	372,749.59
	TOTAL BEFORE OBJECT 8980	445,772.70	0.00	0.00	0.00	186,262.20	7,272,411.60	0.00	7,904,446.50

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

37 68296 0000000
Report SEMB
F8ASRMNH2Y(2024-25)

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								7,904,446.50
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	111,179.98	0.00	1,415,713.79	0.00	2,096,441.64	35,152,054.36		38,775,389.77
2000-2999	Classified Salaries	185,492.58	0.00	0.00	0.00	1,535,464.26	25,310,549.80		27,031,506.64
3000-3999	Employee Benefits	118,375.00	0.00	521,075.25	0.00	1,906,215.73	29,495,953.32		32,041,619.30
4000-4999	Books and Supplies	0.00	0.00	429.54	0.00	276,925.79	998,074.80		1,275,430.13
5000-5999	Services and Other Operating Expenditures	87.36	0.00	18,501.30	0.00	8,793.08	9,727,148.15		9,754,529.89
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	415,134.92	0.00	1,955,719.88	0.00	5,823,840.50	100,683,780.43	0.00	108,878,475.73
7310	Transfers of Indirect Costs	11,171.66	0.00	0.00	0.00	100,359.00	0.00		111,530.66
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)	20,390,208.86							20,390,208.86
	Total Indirect Costs	11,171.66	0.00	0.00	0.00	100,359.00	0.00	0.00	111,530.66
	TOTAL BEFORE OBJECT 8980	426,306.58	0.00	1,955,719.88	0.00	5,924,199.50	100,683,780.43	0.00	108,990,006.39
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								108,990,006.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	56,240.45	0.00	57,048.95	0.00	0.00	34,705.80		147,995.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	278.96	4,102,646.15		4,102,925.11
3000-3999	Employee Benefits	11,049.27	0.00	18,444.19	0.00	11,597.04	2,510,740.01		2,551,830.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	824,143.79		824,143.79
5000-5999	Services and Other Operating Expenditures	0.00	0.00	2.00	0.00	0.00	498,512.57		498,514.57
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	67,289.72	0.00	75,495.14	0.00	11,876.00	7,970,748.32	0.00	8,125,409.18

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

37 68296 0000000
Report SEMB
F8ASRMNH2Y(2024-25)

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
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	67,289.72	0.00	75,495.14	0.00	11,876.00	7,970,748.32	0.00	8,125,409.18
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)								67,372,344.97
	TOTAL COSTS								75,497,754.15

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

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

37 68296 0000000
Report SEMB
F8ASRMNH2Y(2024-25)

SELPA: Poway (PW)

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)

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Special Education Maintenance of Effort
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SELPA: **Poway (PW)**

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].

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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

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SELPA: Poway (PW)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	118,645,644.00		
	b. Less: Expenditures paid from federal sources	7,441,975.00		
	c. Expenditures paid from state and local sources	111,203,669.00	125,344,215.26	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(16,354,208.87)	
	Comparison year's expenditures, adjusted for MOE calculation		108,990,006.39	
	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	111,203,669.00	108,990,006.39	2,213,662.61
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.				
		Budgeted Amounts FY 2025-26	Comparison Year FY 2022-23	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	118,645,644.00		
	b. Less: Expenditures paid from federal sources	7,441,975.00		

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

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c. Expenditures paid from state and local sources	111,203,669.00	120,691,593.16	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(17,913,550.73)	
Comparison year's expenditures, adjusted for MOE calculation		102,778,042.43	
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	111,203,669.00	102,778,042.43	
d. Special education unduplicated pupil count	5,578.00	5,231.00	
e. Per capita state and local expenditures (Test2c/Test2d)	19,936.12	19,647.88	
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.			288.24

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	Difference
		FY 2025-26	FY 2024-25	
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	77,519,767.00	75,497,754.15	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		75,497,754.15	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	77,519,767.00	75,497,754.15	
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.				2,022,012.85

		Budget	Comparison Year	Difference
		FY 2025-26	FY 2024-25	
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	77,519,767.00	75,497,754.15	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		75,497,754.15	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

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

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SELPA:	Poway (PW)			
	Net expenditures paid from local sources	77,519,767.00	75,497,754.15	
	b. Special education unduplicated pupil count	5,578.00	5,578.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,897.41	13,534.91	362.50
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.				

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

SELPA:

Poway (PW)

Object Code	Description	Poway Unified (PW00)	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
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

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

SELPA:

Poway (PW)

Object Code	Description	Poway Unified (PW00)	Adjustments*	Total
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.