

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 16, 2025 _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.36%
	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	\$105,389,162.81
	Appropriations Subject to Limit	\$105,389,162.81
	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	6.13%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

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

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			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)	
A. REVENUES									
1) LCFF Sources		8010-8099	132,308,951.08	0.00	132,308,951.08	131,132,203.00	0.00	131,132,203.00	-0.9%
2) Federal Revenue		8100-8299	0.00	6,865,713.90	6,865,713.90	0.00	5,620,585.00	5,620,585.00	-18.1%
3) Other State Revenue		8300-8599	4,140,408.73	19,074,235.14	23,214,643.87	3,639,957.00	18,165,312.00	21,805,269.00	-6.1%
4) Other Local Revenue		8600-8799	6,413,104.89	11,145,454.63	17,558,559.52	5,884,640.00	8,290,655.00	14,175,295.00	-19.3%
5) TOTAL, REVENUES			142,862,464.70	37,085,403.67	179,947,868.37	140,656,800.00	32,076,552.00	172,733,352.00	-4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,644,527.28	17,038,567.28	66,683,094.56	49,750,736.00	16,699,786.00	66,450,522.00	-0.3%
2) Classified Salaries		2000-2999	15,048,666.64	8,592,894.35	23,641,560.99	15,174,291.00	9,400,993.00	24,575,284.00	3.9%
3) Employee Benefits		3000-3999	29,102,402.28	21,542,956.28	50,645,358.56	32,319,931.00	19,753,630.00	52,073,561.00	2.8%
4) Books and Supplies		4000-4999	2,219,072.13	3,283,233.72	5,502,305.85	3,336,247.31	3,643,280.00	6,979,527.31	26.8%
5) Services and Other Operating Expenditures		5000-5999	17,721,743.69	15,281,405.71	33,003,149.40	17,207,022.00	14,003,587.17	31,210,609.17	-5.4%
6) Capital Outlay		6000-6999	448,186.31	2,724,019.35	3,172,205.66	800,624.00	806,402.00	1,607,026.00	-49.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,493,072.35	136,019.50	2,629,091.85	2,271,581.00	140,000.00	2,411,581.00	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,422,085.90)	2,198,918.33	(223,167.57)	(2,888,304.00)	2,625,051.00	(263,253.00)	18.0%
9) TOTAL, EXPENDITURES			114,255,584.78	70,798,014.52	185,053,599.30	117,972,128.31	67,072,729.17	185,044,857.48	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			28,606,879.92	(33,712,610.85)	(5,105,730.93)	22,684,671.69	(34,996,177.17)	(12,311,505.48)	141.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,697.91	0.00	23,697.91	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,708,755.70)	28,708,755.70	0.00	(33,192,327.00)	33,192,327.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,732,453.61)	28,708,755.70	(23,697.91)	(33,192,327.00)	33,192,327.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(125,573.69)	(5,003,855.15)	(5,129,428.84)	(10,507,655.31)	(1,803,850.17)	(12,311,505.48)	140.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,466,125.90	30,098,089.03	58,564,214.93	28,204,836.90	25,229,949.19	53,434,786.09	-8.8%
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)			28,466,125.90	30,098,089.03	58,564,214.93	28,204,836.90	25,229,949.19	53,434,786.09	-8.8%
d) Other Restatements		9795	(135,715.31)	135,715.31	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,330,410.59	30,233,804.34	58,564,214.93	28,204,836.90	25,229,949.19	53,434,786.09	-8.8%
2) Ending Balance, June 30 (E + F1e)			28,204,836.90	25,229,949.19	53,434,786.09	17,697,181.59	23,426,099.02	41,123,280.61	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	221,242.21	0.00	221,242.21	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	53,073.97	0.00	53,073.97	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,229,949.19	25,229,949.19	0.00	23,426,099.02	23,426,099.02	-7.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments		9780	20,078,201.72	0.00	20,078,201.72	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,552,319.00	0.00	5,552,319.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	17,697,181.59	0.00	17,697,181.59	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,733,995.24	19,792,414.22	61,526,409.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	411,402.00	0.00	411,402.00				
b) in Banks		9120	5,000.00	0.00	5,000.00				
c) in Revolving Cash Account		9130	300,000.00	0.00	300,000.00				
d) with Fiscal Agent/Trustee		9135	600,285.66	0.00	600,285.66				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,202,851.05	1,303,024.25	2,505,875.30				
4) Due from Grantor Government		9290	1,333,287.55	7,725,596.39	9,058,883.94				
5) Due from Other Funds		9310	980,284.51	2,790.68	983,075.19				
6) Stores		9320	221,242.21	0.00	221,242.21				

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)	
7) Prepaid Expenditures		9330	53,073.97	0.00	53,073.97				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			46,841,422.19	28,823,825.54	75,665,247.73				
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	8,451,025.01	2,798,442.71	11,249,467.72				
2) Due to Grantor Governments		9590	10,161,862.37	556,410.85	10,718,273.22				
3) Due to Other Funds		9610	23,697.91	4,101.26	27,799.17				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	234,921.53	234,921.53				
6) TOTAL, LIABILITIES			18,636,585.29	3,593,876.35	22,230,461.64				
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)			28,204,836.90	25,229,949.19	53,434,786.09				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	63,848,535.00	0.00	63,848,535.00	80,157,258.00	0.00	80,157,258.00	25.5%
Education Protection Account State Aid - Current Year		8012	33,718,079.00	0.00	33,718,079.00	17,975,682.00	0.00	17,975,682.00	-46.7%
State Aid - Prior Years		8019	253,142.00	0.00	253,142.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	184,860.71	0.00	184,860.71	186,543.00	0.00	186,543.00	0.9%
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	33,162,647.98	0.00	33,162,647.98	33,406,730.00	0.00	33,406,730.00	0.7%
Unsecured Roll Taxes		8042	1,696,975.82	0.00	1,696,975.82	1,296,745.00	0.00	1,296,745.00	-23.6%
Prior Years' Taxes		8043	333,514.07	0.00	333,514.07	40,167.00	0.00	40,167.00	-88.0%
Supplemental Taxes		8044	499,919.51	0.00	499,919.51	742,157.00	0.00	742,157.00	48.5%
Education Revenue Augmentation Fund (ERAF)		8045	(9,895,739.88)	0.00	(9,895,739.88)	(9,895,740.00)	0.00	(9,895,740.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,486,209.74	0.00	8,486,209.74	7,204,059.00	0.00	7,204,059.00	-15.1%
Penalties and Interest from Delinquent Taxes		8048	21,209.13	0.00	21,209.13	18,710.00	0.00	18,710.00	-11.8%
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			132,309,353.08	0.00	132,309,353.08	131,132,311.00	0.00	131,132,311.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(402.00)	0.00	(402.00)	(108.00)	0.00	(108.00)	-73.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			132,308,951.08	0.00	132,308,951.08	131,132,203.00	0.00	131,132,203.00	-0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,373,565.00	2,373,565.00	0.00	2,373,565.00	2,373,565.00	0.0%
Special Education Discretionary Grants		8182	0.00	122,612.98	122,612.98	0.00	128,995.00	128,995.00	5.2%
Child Nutrition Programs		8220	0.00	281,434.75	281,434.75	0.00	0.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,193,207.86	2,193,207.86		2,372,199.00	2,372,199.00	8.2%
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		287,679.77	287,679.77		325,743.00	325,743.00	13.2%
Title III, Immigrant Student Program	4201	8290		26,808.53	26,808.53		23,669.00	23,669.00	-11.7%

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		106,029.19	106,029.19		111,103.00	111,103.00	4.8%
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		280,402.64	280,402.64		189,043.00	189,043.00	-32.6%
Career and Technical Education	3500-3599	8290		81,427.45	81,427.45		96,268.00	96,268.00	18.2%
All Other Federal Revenue	All Other	8290	0.00	1,112,545.73	1,112,545.73	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	6,865,713.90	6,865,713.90	0.00	5,620,585.00	5,620,585.00	-18.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	450,803.00	0.00	450,803.00	439,586.00	0.00	439,586.00	-2.5%
Lottery - Unrestricted and Instructional Materials		8560	1,882,596.73	896,023.42	2,778,620.15	1,750,324.00	751,448.00	2,501,772.00	-10.0%
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									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		6,734,768.00	6,734,768.00		4,988,420.00	4,988,420.00	-25.9%
After School Education and Safety (ASES)	6010	8590		832,094.17	832,094.17		832,742.00	832,742.00	0.1%
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		105,133.67	105,133.67		200,000.00	200,000.00	90.2%
Arts and Music in Schools (Prop 28)	6770	8590		1,549,381.00	1,549,381.00		1,652,655.00	1,652,655.00	6.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,807,009.00	8,956,834.88	10,763,843.88	1,450,047.00	9,740,047.00	11,190,094.00	4.0%
TOTAL, OTHER STATE REVENUE			4,140,408.73	19,074,235.14	23,214,643.87	3,639,957.00	18,165,312.00	21,805,269.00	-6.1%
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	1,866,046.92	1,866,046.92	0.00	1,000,000.00	1,000,000.00	-46.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	686,217.02	0.00	686,217.02	585,940.00	0.00	585,940.00	-14.6%
Interest		8660	2,414,215.80	0.00	2,414,215.80	2,312,813.00	0.00	2,312,813.00	-4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	835,777.00	0.00	835,777.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	179,516.87	426,981.86	606,498.73	173,688.00	0.00	173,688.00	-71.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,312,505.51	0.00	1,312,505.51	1,395,000.00	0.00	1,395,000.00	6.3%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	984,872.69	3,276,173.41	4,261,046.10	1,417,199.00	2,231,796.00	3,648,995.00	-14.4%
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		5,576,252.44	5,576,252.44		5,058,859.00	5,058,859.00	-9.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,413,104.89	11,145,454.63	17,558,559.52	5,884,640.00	8,290,655.00	14,175,295.00	-19.3%
TOTAL, REVENUES			142,862,464.70	37,085,403.67	179,947,868.37	140,656,800.00	32,076,552.00	172,733,352.00	-4.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	39,552,129.98	14,002,187.67	53,554,317.65	40,175,699.00	13,187,526.00	53,363,225.00	-0.4%
Certificated Pupil Support Salaries		1200	3,118,265.60	1,682,289.36	4,800,554.96	2,728,224.00	2,315,300.00	5,043,524.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,376,358.92	1,027,830.83	7,404,189.75	6,323,977.00	885,855.00	7,209,832.00	-2.6%
Other Certificated Salaries		1900	597,772.78	326,259.42	924,032.20	522,836.00	311,105.00	833,941.00	-9.7%
TOTAL, CERTIFICATED SALARIES			49,644,527.28	17,038,567.28	66,683,094.56	49,750,736.00	16,699,786.00	66,450,522.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,305,174.15	5,042,540.26	6,347,714.41	1,619,185.00	5,633,673.00	7,252,858.00	14.3%
Classified Support Salaries		2200	5,310,920.90	2,135,765.02	7,446,685.92	5,421,458.00	2,344,089.00	7,765,547.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,660,840.42	909,692.83	2,570,533.25	1,624,698.00	913,959.00	2,538,657.00	-1.2%
Clerical, Technical and Office Salaries		2400	5,105,354.43	408,988.34	5,514,342.77	5,028,930.00	472,072.00	5,501,002.00	-0.2%
Other Classified Salaries		2900	1,666,376.74	95,907.90	1,762,284.64	1,480,020.00	37,200.00	1,517,220.00	-13.9%
TOTAL, CLASSIFIED SALARIES			15,048,666.64	8,592,894.35	23,641,560.99	15,174,291.00	9,400,993.00	24,575,284.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,865,412.96	11,878,528.77	18,743,941.73	9,352,418.00	9,625,653.00	18,978,071.00	1.2%
PERS		3201-3202	1,066,194.62	4,750,181.77	5,816,376.39	3,810,927.00	2,636,690.00	6,447,617.00	10.9%
OASDI/Medicare/Alternative		3301-3302	1,852,271.06	894,384.52	2,746,655.58	1,919,580.00	1,017,069.00	2,936,649.00	6.9%
Health and Welfare Benefits		3401-3402	14,820,520.05	4,874,060.86	19,694,580.91	14,203,704.00	5,771,276.00	19,974,980.00	1.4%
Unemployment Insurance		3501-3502	33,057.12	11,800.05	44,857.17	32,234.00	13,073.00	45,307.00	1.0%
Workers' Compensation		3601-3602	1,865,036.98	634,000.31	2,499,037.29	1,690,101.00	685,669.00	2,375,770.00	-4.9%
OPEB, Allocated		3701-3702	2,427,367.73	(1,500,000.00)	927,367.73	1,174,465.00	0.00	1,174,465.00	26.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	172,541.76	0.00	172,541.76	136,502.00	4,200.00	140,702.00	-18.5%
TOTAL, EMPLOYEE BENEFITS			29,102,402.28	21,542,956.28	50,645,358.56	32,319,931.00	19,753,630.00	52,073,561.00	2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,657.64	942,782.28	974,439.92	245,415.00	451,000.00	696,415.00	-28.5%
Books and Other Reference Materials		4200	114,505.22	20,911.93	135,417.15	56,632.00	33,233.00	89,865.00	-33.6%
Materials and Supplies		4300	1,795,433.28	1,580,285.10	3,375,718.38	2,658,207.31	2,789,352.00	5,447,559.31	61.4%
Noncapitalized Equipment		4400	277,475.99	391,971.49	669,447.48	375,993.00	349,695.00	725,688.00	8.4%
Food		4700	0.00	347,282.92	347,282.92	0.00	20,000.00	20,000.00	-94.2%
TOTAL, BOOKS AND SUPPLIES			2,219,072.13	3,283,233.72	5,502,305.85	3,336,247.31	3,643,280.00	6,979,527.31	26.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,099,388.72	3,593,498.80	5,692,887.52	2,058,728.00	3,765,062.00	5,823,790.00	2.3%
Travel and Conferences		5200	512,630.53	78,674.57	591,305.10	507,009.00	244,304.79	751,313.79	27.1%
Dues and Memberships		5300	62,464.70	2,331.34	64,796.04	75,600.00	3,000.00	78,600.00	21.3%
Insurance		5400 - 5450	2,149,270.74	0.00	2,149,270.74	2,152,791.00	0.00	2,152,791.00	0.2%
Operations and Housekeeping Services		5500	3,435,604.62	71,740.64	3,507,345.26	3,256,270.00	73,000.00	3,329,270.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	660,340.88	1,760,363.63	2,420,704.51	741,580.00	1,629,714.00	2,371,294.00	-2.0%
Transfers of Direct Costs		5710	(11,527.39)	11,527.39	0.00	(97,450.00)	97,450.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,877.20	16,091.28	33,968.48	11,482.00	50,000.00	61,482.00	81.0%
Professional/Consulting Services and Operating Expenditures		5800	8,498,760.64	9,681,658.06	18,180,418.70	8,124,362.00	8,075,056.38	16,199,418.38	-10.9%
Communications		5900	296,933.05	65,520.00	362,453.05	376,650.00	66,000.00	442,650.00	22.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,721,743.69	15,281,405.71	33,003,149.40	17,207,022.00	14,003,587.17	31,210,609.17	-5.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	999,999.00	999,999.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,850.00	1,142,384.76	1,147,234.76	50,000.00	165,000.00	215,000.00	-81.3%
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	406,523.66	581,635.59	988,159.25	712,918.00	627,030.00	1,339,948.00	35.6%
Equipment Replacement		6500	36,812.65	0.00	36,812.65	37,706.00	14,372.00	52,078.00	41.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			448,186.31	2,724,019.35	3,172,205.66	800,624.00	806,402.00	1,607,026.00	-49.3%
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	33,609.13	136,019.50	169,628.63	33,609.00	140,000.00	173,609.00	2.3%
Payments to County Offices		7142	1,259,812.41	0.00	1,259,812.41	1,062,801.00	0.00	1,062,801.00	-15.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,199,650.81	0.00	1,199,650.81	1,175,171.00	0.00	1,175,171.00	-2.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,493,072.35	136,019.50	2,629,091.85	2,271,581.00	140,000.00	2,411,581.00	-8.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,198,918.33)	2,198,918.33	0.00	(2,625,051.00)	2,625,051.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(223,167.57)	0.00	(223,167.57)	(263,253.00)	0.00	(263,253.00)	18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,422,085.90)	2,198,918.33	(223,167.57)	(2,888,304.00)	2,625,051.00	(263,253.00)	18.0%
TOTAL, EXPENDITURES			114,255,584.78	70,798,014.52	185,053,599.30	117,972,128.31	67,072,729.17	185,044,857.48	0.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	23,697.91	0.00	23,697.91	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,697.91	0.00	23,697.91	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(28,708,755.70)	28,708,755.70	0.00	(33,192,327.00)	33,192,327.00	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			(28,708,755.70)	28,708,755.70	0.00	(33,192,327.00)	33,192,327.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(28,732,453.61)	28,708,755.70	(23,697.91)	(33,192,327.00)	33,192,327.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	132,308,951.08	0.00	132,308,951.08	131,132,203.00	0.00	131,132,203.00	-0.9%
2) Federal Revenue		8100-8299	0.00	6,865,713.90	6,865,713.90	0.00	5,620,585.00	5,620,585.00	-18.1%
3) Other State Revenue		8300-8599	4,140,408.73	19,074,235.14	23,214,643.87	3,639,957.00	18,165,312.00	21,805,269.00	-6.1%
4) Other Local Revenue		8600-8799	6,413,104.89	11,145,454.63	17,558,559.52	5,884,640.00	8,290,655.00	14,175,295.00	-19.3%
5) TOTAL, REVENUES			142,862,464.70	37,085,403.67	179,947,868.37	140,656,800.00	32,076,552.00	172,733,352.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	70,132,982.87	48,011,401.80	118,144,384.67	70,297,068.27	47,564,485.79	117,861,554.06	-0.2%
2) Instruction - Related Services		2000-2999	15,040,562.47	6,408,026.76	21,448,589.23	16,929,686.22	4,771,276.00	21,700,962.22	1.2%
3) Pupil Services		3000-3999	9,285,538.65	4,028,323.55	13,313,862.20	9,355,296.00	4,885,893.38	14,241,189.38	7.0%
4) Ancillary Services		4000-4999	821,471.76	83,576.10	905,047.86	823,105.00	33,935.00	857,040.00	-5.3%
5) Community Services		5000-5999	151,997.78	1,778,589.14	1,930,586.92	293,980.00	1,993,094.00	2,287,074.00	18.5%
6) Enterprise		6000-6999	(112,901.17)	0.00	(112,901.17)	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	7,743,823.09	2,886,323.28	10,630,146.37	8,107,799.00	2,625,051.00	10,732,850.00	1.0%
8) Plant Services		8000-8999	8,699,036.98	7,465,754.39	16,164,791.37	9,893,612.82	5,058,994.00	14,952,606.82	-7.5%
9) Other Outgo		9000-9999	2,493,072.35	136,019.50	2,629,091.85	2,271,581.00	140,000.00	2,411,581.00	-8.3%
10) TOTAL, EXPENDITURES			114,255,584.78	70,798,014.52	185,053,599.30	117,972,128.31	67,072,729.17	185,044,857.48	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			28,606,879.92	(33,712,610.85)	(5,105,730.93)	22,684,671.69	(34,996,177.17)	(12,311,505.48)	141.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,697.91	0.00	23,697.91	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,708,755.70)	28,708,755.70	0.00	(33,192,327.00)	33,192,327.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,732,453.61)	28,708,755.70	(23,697.91)	(33,192,327.00)	33,192,327.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(125,573.69)	(5,003,855.15)	(5,129,428.84)	(10,507,655.31)	(1,803,850.17)	(12,311,505.48)	140.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,466,125.90	30,098,089.03	58,564,214.93	28,204,836.90	25,229,949.19	53,434,786.09	-8.8%
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)			28,466,125.90	30,098,089.03	58,564,214.93	28,204,836.90	25,229,949.19	53,434,786.09	-8.8%
d) Other Restatements		9795	(135,715.31)	135,715.31	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,330,410.59	30,233,804.34	58,564,214.93	28,204,836.90	25,229,949.19	53,434,786.09	-8.8%
2) Ending Balance, June 30 (E + F1e)			28,204,836.90	25,229,949.19	53,434,786.09	17,697,181.59	23,426,099.02	41,123,280.61	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	221,242.21	0.00	221,242.21	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	53,073.97	0.00	53,073.97	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,229,949.19	25,229,949.19	0.00	23,426,099.02	23,426,099.02	-7.1%
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	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,078,201.72	0.00	20,078,201.72	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,552,319.00	0.00	5,552,319.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	17,697,181.59	0.00	17,697,181.59	New

Resource	Description	2024-25	2025-26
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	4,428,992.39	4,480,764.39
6266	Educator Effectiveness, FY 2021-22	238,393.44	30,121.65
6300	Lottery: Instructional Materials	358,818.24	358,818.24
6383	Golden State Pathways Program	700,000.00	378,853.00
6547	Special Education Early Intervention Preschool Grant	1,462,343.25	1,462,343.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	626,389.86	626,389.86
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,620,530.14	1,620,530.14
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	332,144.38	0.00
7339	Dual Enrollment Opportunities	350,000.00	100,000.00
7399	LCFF Equity Multiplier	267,543.05	200,949.05
7413	A-G Learning Loss Mitigation Grant	7,776.92	7,776.92
7435	Learning Recovery Emergency Block Grant	6,155,884.94	3,639,928.94
7810	Other Restricted State	192,503.01	191,018.01
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,188,930.15	1,233,280.15
9010	Other Restricted Local	7,299,699.42	9,095,325.42
Total, Restricted Balance		25,229,949.19	23,426,099.02

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	1,451,400.22	1,225,757.00	-115.4%
5) TOTAL, REVENUES			1,451,400.22	1,225,757.00	-115.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	236,862.48	1,225,757.00	417.5%
5) Services and Other Operating Expenditures		5000-5999	1,203,410.83	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,440,273.31	1,225,757.00	317.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,126.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,126.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,525,663.41	1,536,790.32	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,525,663.41	1,536,790.32	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,525,663.41	1,536,790.32	0.7%
2) Ending Balance, June 30 (E + F1e)			1,536,790.32	1,536,790.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,536,790.32	1,536,790.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,536,790.32		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,536,790.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,536,790.32		
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	2,197.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,449,202.71	1,225,757.00	-15.4%
TOTAL, REVENUES			1,451,400.22	1,225,757.00	-115.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	236,862.48	1,225,757.00	417.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			236,862.48	1,225,757.00	417.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,203,410.83	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,203,410.83	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,440,273.31	1,225,757.00	317.5%
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	1,451,400.22	1,225,757.00	-115.4%
5) TOTAL, REVENUES			1,451,400.22	1,225,757.00	-115.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,440,273.31	1,225,757.00	-14.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,440,273.31	1,225,757.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,126.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,126.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,525,663.41	1,536,790.32	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,525,663.41	1,536,790.32	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,525,663.41	1,536,790.32	0.7%
2) Ending Balance, June 30 (E + F1e)			1,536,790.32	1,536,790.32	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,536,790.32	1,536,790.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,536,790.32	1,536,790.32
Total, Restricted Balance		1,536,790.32	1,536,790.32

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,381.10	12,300.00	-8.1%
3) Other State Revenue		8300-8599	623,418.00	516,144.00	-17.2%
4) Other Local Revenue		8600-8799	40,281.56	0.00	-100.0%
5) TOTAL, REVENUES			677,080.66	528,444.00	-22.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	100,755.42	160,534.00	59.3%
2) Classified Salaries		2000-2999	63,444.85	62,180.00	-2.0%
3) Employee Benefits		3000-3999	83,417.51	110,194.00	32.1%
4) Books and Supplies		4000-4999	57,844.57	43,000.00	-25.7%
5) Services and Other Operating Expenditures		5000-5999	23,823.31	67,500.00	183.3%
6) Capital Outlay		6000-6999	105,623.02	61,836.00	-41.5%
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	15,574.00	23,200.00	49.0%
9) TOTAL, EXPENDITURES			450,482.68	528,444.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			226,597.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,597.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,697.36	793,269.34	45.9%
b) Audit Adjustments		9793	22,974.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			566,671.36	793,269.34	40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			566,671.36	793,269.34	40.0%
2) Ending Balance, June 30 (E + F1e)			793,269.34	793,269.34	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	793,269.34	793,269.34	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	835,443.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,585.58		
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	130,747.97		
4) Due from Grantor Government		9290	16,469.95		
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			988,247.36		
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	134,182.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,795.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			194,978.02		
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)			793,269.34		
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	13,381.10	12,300.00	-8.1%
TOTAL, FEDERAL REVENUE			13,381.10	12,300.00	-8.1%
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	623,418.00	516,144.00	-17.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			623,418.00	516,144.00	-17.2%
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	30,465.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,816.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

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			40,281.56	0.00	-100.0%
TOTAL, REVENUES			677,080.66	528,444.00	-22.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	34,939.62	34,978.00	0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,815.80	125,556.00	90.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			100,755.42	160,534.00	59.3%
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	3,861.59	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	43,082.96	45,895.00	6.5%
Other Classified Salaries		2900	16,500.30	16,285.00	-1.3%
TOTAL, CLASSIFIED SALARIES			63,444.85	62,180.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,244.32	30,666.00	59.4%
PERS		3201-3202	17,161.79	16,671.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	6,232.06	7,086.00	13.7%
Health and Welfare Benefits		3401-3402	36,389.70	49,815.00	36.9%
Unemployment Insurance		3501-3502	81.08	112.00	38.1%
Workers' Compensation		3601-3602	4,308.56	5,844.00	35.6%
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			83,417.51	110,194.00	32.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,813.55	35,000.00	76.6%
Noncapitalized Equipment		4400	38,031.02	3,000.00	-92.1%
TOTAL, BOOKS AND SUPPLIES			57,844.57	43,000.00	-25.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	950.00	1,000.00	5.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,249.16	47,000.00	469.8%
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	14,624.15	19,500.00	33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,823.31	67,500.00	183.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	105,623.02	61,836.00	-41.5%
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			105,623.02	61,836.00	-41.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	15,574.00	23,200.00	49.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,574.00	23,200.00	49.0%
TOTAL, EXPENDITURES			450,482.68	528,444.00	17.3%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,381.10	12,300.00	-8.1%
3) Other State Revenue		8300-8599	623,418.00	516,144.00	-17.2%
4) Other Local Revenue		8600-8799	40,281.56	0.00	-100.0%
5) TOTAL, REVENUES			677,080.66	528,444.00	-22.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		245,672.63	228,275.00	-7.1%
2) Instruction - Related Services	2000-2999		189,236.05	276,969.00	46.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,574.00	23,200.00	49.0%
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			450,482.68	528,444.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			226,597.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,597.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,697.36	793,269.34	45.9%
b) Audit Adjustments		9793	22,974.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			566,671.36	793,269.34	40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			566,671.36	793,269.34	40.0%
2) Ending Balance, June 30 (E + F1e)			793,269.34	793,269.34	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	793,269.34	793,269.34	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
6391	Adult Education Program	793,269.34	793,269.34
Total, Restricted Balance		793,269.34	793,269.34

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	5,092,483.18	4,617,875.00	-9.3%
3) Other State Revenue		8300-8599	3,110,740.95	3,225,950.00	3.7%
4) Other Local Revenue		8600-8799	209,860.49	116,700.00	-44.4%
5) TOTAL, REVENUES			8,413,084.62	7,960,525.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,173,253.52	2,136,007.00	-1.7%
3) Employee Benefits		3000-3999	1,391,313.82	1,516,285.00	9.0%
4) Books and Supplies		4000-4999	3,751,438.39	3,458,588.00	-7.8%
5) Services and Other Operating Expenditures		5000-5999	338,896.04	411,804.00	21.5%
6) Capital Outlay		6000-6999	0.00	207,587.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,593.57	240,053.00	15.6%
9) TOTAL, EXPENDITURES			7,862,495.34	7,970,324.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			550,589.28	(9,799.00)	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,697.91	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			23,697.91	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			574,287.19	(9,799.00)	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,325,906.27	4,887,136.46	13.0%
b) Audit Adjustments		9793	(13,057.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,312,849.27	4,887,136.46	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,312,849.27	4,887,136.46	13.3%
2) Ending Balance, June 30 (E + F1e)			4,887,136.46	4,877,337.46	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	78,033.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,804,102.85	4,903,223.46	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(25,886.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,693,836.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,699.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	5,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,071,343.49		
4) Due from Grantor Government		9290	40,855.82		
5) Due from Other Funds		9310	27,799.17		
6) Stores		9320	78,033.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,941,567.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	108,716.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	919,828.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	25,886.00		
6) TOTAL, LIABILITIES			1,054,431.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,887,136.46		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,673,438.58	4,601,475.00	-1.5%
Donated Food Commodities		8221	411,330.60	0.00	-100.0%
All Other Federal Revenue		8290	7,714.00	16,400.00	112.6%
TOTAL, FEDERAL REVENUE			5,092,483.18	4,617,875.00	-9.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,110,740.95	3,225,950.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,110,740.95	3,225,950.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	11,399.84	10,250.00	-10.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	139,850.81	100,750.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	47,008.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,601.84	5,700.00	-50.9%
TOTAL, OTHER LOCAL REVENUE			209,860.49	116,700.00	-44.4%
TOTAL, REVENUES			8,413,084.62	7,960,525.00	-5.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,889,483.77	1,839,117.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	166,003.72	176,357.00	6.2%
Clerical, Technical and Office Salaries		2400	117,766.03	120,533.00	2.3%
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			2,173,253.52	2,136,007.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	530,713.20	532,235.00	0.3%
OASDI/Medicare/Alternative		3301-3302	159,987.37	168,701.00	5.4%
Health and Welfare Benefits		3401-3402	641,430.15	758,218.00	18.2%
Unemployment Insurance		3501-3502	1,084.64	1,068.00	-1.5%
Workers' Compensation		3601-3602	58,098.46	56,063.00	-3.5%
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			1,391,313.82	1,516,285.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	100.00	New
Materials and Supplies		4300	323,432.48	359,530.00	11.2%
Noncapitalized Equipment		4400	728.74	19,296.00	2,547.9%
Food		4700	3,427,277.17	3,079,662.00	-10.1%
TOTAL, BOOKS AND SUPPLIES			3,751,438.39	3,458,588.00	-7.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,860.15	5,200.00	-24.2%
Dues and Memberships		5300	1,997.99	13,950.00	598.2%
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	110,766.35	195,150.00	76.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,968.48)	(61,482.00)	81.0%
Professional/Consulting Services and Operating Expenditures		5800	247,499.49	252,736.00	2.1%
Communications		5900	5,740.54	6,250.00	8.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			338,896.04	411,804.00	21.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	207,587.00	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	207,587.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	207,593.57	240,053.00	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,593.57	240,053.00	15.6%
TOTAL, EXPENDITURES			7,862,495.34	7,970,324.00	1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	23,697.91	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,697.91	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,697.91	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	5,092,483.18	4,617,875.00	-9.3%
3) Other State Revenue		8300-8599	3,110,740.95	3,225,950.00	3.7%
4) Other Local Revenue		8600-8799	209,860.49	116,700.00	-44.4%
5) TOTAL, REVENUES			8,413,084.62	7,960,525.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,296,503.42	7,395,245.00	1.4%
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		207,593.57	240,053.00	15.6%
8) Plant Services	8000-8999		358,398.35	335,026.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,862,495.34	7,970,324.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			550,589.28	(9,799.00)	-101.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,697.91	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			23,697.91	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			574,287.19	(9,799.00)	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,325,906.27	4,887,136.46	13.0%
b) Audit Adjustments		9793	(13,057.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,312,849.27	4,887,136.46	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,312,849.27	4,887,136.46	13.3%
2) Ending Balance, June 30 (E + F1e)			4,887,136.46	4,877,337.46	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	78,033.61	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,804,102.85	4,903,223.46	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(25,886.00)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,648,395.85	3,765,046.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	774,480.30	774,550.30
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	281,434.75	281,434.75
9010	Other Restricted Local	99,791.95	82,191.95
Total, Restricted Balance		4,804,102.85	4,903,223.46

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	5,794.91	0.00	-100.0%
5) TOTAL, REVENUES			5,794.91	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)			5,794.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,794.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,794.91	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,794.91	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,794.91	New
2) Ending Balance, June 30 (E + F1e)			5,794.91	5,794.91	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,794.91	5,794.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,104.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	54.00		
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	88.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,246.75		
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	2,451.84		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,451.84		
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)			5,794.91		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,057.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,737.00	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			5,794.91	0.00	-100.0%
TOTAL, REVENUES			5,794.91	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,794.91	0.00	-100.0%
5) TOTAL, REVENUES			5,794.91	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)			5,794.91	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,794.91	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,794.91	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	5,794.91	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,794.91	New
2) Ending Balance, June 30 (E + F1e)			5,794.91	5,794.91	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,794.91	5,794.91	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	1,238,154.39	1,095,000.00	-11.6%
5) TOTAL, REVENUES			1,238,154.39	1,095,000.00	-11.6%
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	368,373.37	400,000.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	50,060.49	50,000.00	-0.1%
6) Capital Outlay		6000-6999	10,084.64	403,000.00	3,896.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			428,518.50	853,000.00	99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			809,635.89	242,000.00	-70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			809,635.89	242,000.00	-70.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,456,368.50	5,266,004.39	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,456,368.50	5,266,004.39	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,456,368.50	5,266,004.39	18.2%
2) Ending Balance, June 30 (E + F1e)			5,266,004.39	5,508,004.39	4.6%
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	5,266,004.39	5,508,004.39	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	5,158,833.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	34,494.00		
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	72,676.58		
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			5,266,004.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	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)			5,266,004.39		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	203,918.63	195,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	69,496.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	876,177.98	900,000.00
Other Local Revenue					
All Other Local Revenue			8699	88,561.78	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,238,154.39	1,095,000.00	-11.6%
TOTAL, REVENUES			1,238,154.39	1,095,000.00	-11.6%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	46,071.00	50,000.00	8.5%
Noncapitalized Equipment		4400	322,302.37	350,000.00	8.6%
TOTAL, BOOKS AND SUPPLIES			368,373.37	400,000.00	8.6%
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	50,060.49	50,000.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,060.49	50,000.00	-0.1%
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	10,084.64	403,000.00	3,896.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,084.64	403,000.00	3,896.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			428,518.50	853,000.00	99.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,238,154.39	1,095,000.00	-11.6%
5) TOTAL, REVENUES			1,238,154.39	1,095,000.00	-11.6%
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		428,518.50	853,000.00	99.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			428,518.50	853,000.00	99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			809,635.89	242,000.00	-70.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			809,635.89	242,000.00	-70.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,456,368.50	5,266,004.39	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,456,368.50	5,266,004.39	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,456,368.50	5,266,004.39	18.2%
2) Ending Balance, June 30 (E + F1e)			5,266,004.39	5,508,004.39	4.6%
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	5,266,004.39	5,508,004.39	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	5,266,004.39	5,508,004.39
Total, Restricted Balance		5,266,004.39	5,508,004.39

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.26	0.00	-100.0%
5) TOTAL, REVENUES			50.26	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)			50.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	850.63	900.89	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850.63	900.89	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850.63	900.89	5.9%
2) Ending Balance, June 30 (E + F1e)			900.89	900.89	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	900.89	900.89	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	884.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	6.00		
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	9.99		
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			900.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			900.89		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37.26	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	13.00	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			50.26	0.00	-100.0%
TOTAL, REVENUES			50.26	0.00	-100.0%
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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.26	0.00	-100.0%
5) TOTAL, REVENUES			50.26	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)			50.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	850.63	900.89	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850.63	900.89	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850.63	900.89	5.9%
2) Ending Balance, June 30 (E + F1e)			900.89	900.89	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	900.89	900.89	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
7710	State School Facilities Projects	900.89	900.89
Total, Restricted Balance		900.89	900.89

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,905,088.97	3,795,000.00	30.6%
5) TOTAL, REVENUES			2,905,088.97	3,795,000.00	30.6%
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	149,514.48	153,000.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	148,045.62	162,000.00	9.4%
6) Capital Outlay		6000-6999	1,981,259.83	2,357,000.00	19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,278,819.93	2,672,000.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			626,269.04	1,123,000.00	79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			626,269.04	1,123,000.00	79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,335,213.20	3,961,482.24	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,335,213.20	3,961,482.24	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,335,213.20	3,961,482.24	18.8%
2) Ending Balance, June 30 (E + F1e)			3,961,482.24	5,084,482.24	28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,961,482.24	5,084,482.24	28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	4,276,214.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	28,593.00		
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	49,822.31		
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			4,354,630.29		
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	393,148.05		
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			393,148.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,961,482.24		
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	775,000.00	New
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	157,329.22	120,000.00	-23.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	54,781.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,692,978.75	2,900,000.00	7.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,905,088.97	3,795,000.00	30.6%
TOTAL, REVENUES			2,905,088.97	3,795,000.00	30.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
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	129,929.75	133,000.00	2.4%
Noncapitalized Equipment		4400	19,584.73	20,000.00	2.1%
TOTAL, BOOKS AND SUPPLIES			149,514.48	153,000.00	2.3%
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	52,703.95	42,000.00	-20.3%
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	95,341.67	120,000.00	25.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,045.62	162,000.00	9.4%
CAPITAL OUTLAY					
Land		6100	484,193.72	500,000.00	3.3%
Land Improvements		6170	1,254,030.32	1,237,000.00	-1.4%
Buildings and Improvements of Buildings		6200	143,995.00	520,000.00	261.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	99,040.79	100,000.00	1.0%
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			1,981,259.83	2,357,000.00	19.0%
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			2,278,819.93	2,672,000.00	17.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,905,088.97	3,795,000.00	30.6%
5) TOTAL, REVENUES			2,905,088.97	3,795,000.00	30.6%
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		2,278,819.93	2,672,000.00	17.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,278,819.93	2,672,000.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			626,269.04	1,123,000.00	79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			626,269.04	1,123,000.00	79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,335,213.20	3,961,482.24	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,335,213.20	3,961,482.24	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,335,213.20	3,961,482.24	18.8%
2) Ending Balance, June 30 (E + F1e)			3,961,482.24	5,084,482.24	28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,961,482.24	5,084,482.24	28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	3,961,482.24	5,084,482.24
Total, Restricted Balance		3,961,482.24	5,084,482.24

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	29,631.40	46,824.00	58.0%
4) Other Local Revenue		8600-8799	7,118,627.26	7,637,379.00	7.3%
5) TOTAL, REVENUES			7,148,258.66	7,684,203.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,694,231.26	8,145,187.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,694,231.26	8,145,187.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(545,972.60)	(460,984.00)	-15.6%
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)			(545,972.60)	(460,984.00)	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,140,670.39	14,596,068.79	-3.6%
b) Audit Adjustments		9793	1,371.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,142,041.39	14,596,068.79	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,142,041.39	14,596,068.79	-3.6%
2) Ending Balance, June 30 (E + F1e)			14,596,068.79	14,135,084.79	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,596,068.79	14,135,084.79	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	7,906,858.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	52,869.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	103,582.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	6,532,758.88		
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			14,596,068.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			14,596,068.79		
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	29,631.40	46,824.00	58.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,631.40	46,824.00	58.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,436,356.25	6,911,357.00	7.4%
Unsecured Roll		8612	137,025.35	129,175.00	-5.7%
Prior Years' Taxes		8613	4,051.27	2,517.00	-37.9%
Supplemental Taxes		8614	154,262.58	242,411.00	57.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	43,829.88	43,759.00	-0.2%
Interest		8660	222,775.93	308,160.00	38.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	120,326.00	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			7,118,627.26	7,637,379.00	7.3%
TOTAL, REVENUES			7,148,258.66	7,684,203.00	7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,635,318.00	5,635,318.00	0.0%
Bond Interest and Other Service Charges		7434	2,058,913.26	2,509,869.00	21.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,694,231.26	8,145,187.00	5.9%
TOTAL, EXPENDITURES			7,694,231.26	8,145,187.00	5.9%
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	29,631.40	46,824.00	58.0%
4) Other Local Revenue		8600-8799	7,118,627.26	7,637,379.00	7.3%
5) TOTAL, REVENUES			7,148,258.66	7,684,203.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,694,231.26	8,145,187.00	5.9%
10) TOTAL, EXPENDITURES			7,694,231.26	8,145,187.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(545,972.60)	(460,984.00)	-15.6%
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)			(545,972.60)	(460,984.00)	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,140,670.39	14,596,068.79	-3.6%
b) Audit Adjustments		9793	1,371.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,142,041.39	14,596,068.79	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,142,041.39	14,596,068.79	-3.6%
2) Ending Balance, June 30 (E + F1e)			14,596,068.79	14,135,084.79	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,596,068.79	14,135,084.79	-3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	14,596,068.79	14,135,084.79
Total, Restricted Balance		14,596,068.79	14,135,084.79

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,227.86	0.00	-100.0%
5) TOTAL, REVENUES			705,227.86	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	17,100.42	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,100.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			688,127.44	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)			688,127.44	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,041,500.83	5,729,628.27	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,041,500.83	5,729,628.27	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,041,500.83	5,729,628.27	13.6%
2) Ending Net Position, June 30 (E + F1e)			5,729,628.27	5,729,628.27	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,729,628.27	5,729,628.27	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	5,729,628.27		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			5,729,628.27		
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)			5,729,628.27		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	705,227.86	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			705,227.86	0.00	-100.0%
TOTAL, REVENUES			705,227.86	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	17,100.42	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,100.42	0.00	-100.0%
TOTAL, EXPENSES			17,100.42	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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			0.00	0.00	0.0%
(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	705,227.86	0.00	-100.0%
5) TOTAL, REVENUES			705,227.86	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		17,100.42	0.00	-100.0%
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			17,100.42	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			688,127.44	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)			688,127.44	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,041,500.83	5,729,628.27	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,041,500.83	5,729,628.27	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,041,500.83	5,729,628.27	13.6%
2) Ending Net Position, June 30 (E + F1e)			5,729,628.27	5,729,628.27	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,729,628.27	5,729,628.27	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,994.95	8,967.58	9,432.45	8,742.64	8,742.64	9,133.66
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)	8,994.95	8,967.58	9,432.45	8,742.64	8,742.64	9,133.66
5. District Funded County Program ADA						
a. County Community Schools	.88	.68	.88			
b. Special Education-Special Day Class	30.65	30.84	30.65	43.24	43.24	43.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.81	1.81	1.81	1.81	1.81	1.81
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	17.77	17.84	17.77	18.65	18.65	18.65
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)	51.11	51.17	51.11	63.70	63.70	63.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,046.06	9,018.75	9,483.56	8,806.34	8,806.34	9,197.36
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,875,703.00		7,875,703.00			7,875,703.00
Work in Progress	367,762.50		367,762.50			367,762.50
Total capital assets not being depreciated	8,243,465.50	0.00	8,243,465.50	0.00	0.00	8,243,465.50
Capital assets being depreciated:						
Land Improvements	49,966,163.72		49,966,163.72	3,700,220.76		53,666,384.48
Buildings	165,560,449.46	201,474.54	165,761,924.00	153,013.41		165,914,937.41
Equipment	23,487,910.88	2,330,088.12	25,817,999.00	957,846.66	2,241,359.37	24,534,486.29
Total capital assets being depreciated	239,014,524.06	2,531,562.66	241,546,086.72	4,811,080.83	2,241,359.37	244,115,808.18
Accumulated Depreciation for:						
Land Improvements	(26,396,807.27)		(26,396,807.27)		1,749,788.85	(28,146,596.12)
Buildings	(101,470,400.85)	(9,422.15)	(101,479,823.00)		3,102,778.66	(104,582,601.66)
Equipment	(21,083,521.65)	(615,473.35)	(21,698,995.00)	55,004.27		(21,643,990.73)
Total accumulated depreciation	(148,950,729.77)	(624,895.50)	(149,575,625.27)	55,004.27	4,852,567.51	(154,373,188.51)
Total capital assets being depreciated, net excluding lease and subscription assets	90,063,794.29	1,906,667.16	91,970,461.45	4,866,085.10	7,093,926.88	89,742,619.67
Lease Assets	497,282.00		497,282.00			497,282.00
Accumulated amortization for lease assets	(128,245.00)		(128,245.00)			(128,245.00)
Total lease assets, net	369,037.00	0.00	369,037.00	0.00	0.00	369,037.00
Subscription Assets	1,683,718.46		1,683,718.46			1,683,718.46
Accumulated amortization for subscription assets	(754,564.00)		(754,564.00)			(754,564.00)
Total subscription assets, net	929,154.46	0.00	929,154.46	0.00	0.00	929,154.46
Governmental activity capital assets, net	99,605,451.25	1,906,667.16	101,512,118.41	4,866,085.10	7,093,926.88	99,284,276.63
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	NCLB: TITLE I, PART A, BASIC GRANTS LOW-INCOME AND NEGLECTED	ESSA: SCHOOL IMPROVEMENT FUNDING (CSI) FUNDING FOR LEAS	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND	AFTER SCHOOL EDUCATION & SAFETY RATE INCREASE: ESSER III STATE RESERVE SUMMER LEARNING PROGRAMS	SPECIAL ED: IDEA BASIC LOCAL ASSISTANCE ENTITLEMENT, PART B, SEC 611 (FORMERLY P	SPECIAL ED: MENTAL HEALTH AVERAGE DAILY ATTENDANCE ALLOCATION	SP ED-IDEA Q.A. & FOCUSED MONITORING (SUPPORTING INCLUSIVE PRACTICES)	STRENGENING CAREER AND TECHNICAL EDUCATION FOR 21ST CENTURY (PERKINS V): SECONDARY, SEC. 131	ESEA (ESSA):: TITLE II, PART A, SUPPORTING EFFECTIVE INSTRUCTION LOCAL GRANTS	ESEA (ESSA): TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	ESEA (ESSA): TITLE III IMMIGRANT STUDENT PROGRAM
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.425U	84.075	84.027A	84.027A	84.048A	84.367A	84.424	84.365
RESOURCE CODE	3010	3182	3213	3225	3310	3327	3386	3550	4035	4127	4201
REVENUE OBJECT	8290	8290	8290	8290	8181	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
AWARD											
1. Prior Year Carryover	-	116,314.75	7,330.23	60,000.00	-	119,010.00	-	-	71,909.28	-	5,634.00
2. a. Current Year Award	2,377,821.00	-	-	13,249.92	2,373,565.00	116,283.00	30,500.00	96,268.00	332,077.00	192,578.00	23,669.00
b. Transferability (NCLB/ESSA)	-	-	-	-	-	-	-	-	-	-	-
c. Other Adjustments	-	-	813.00	-	-	-	-	-	-	-	-
d. Adj Curr Year Award (sum lines 2a, 2b & 2c)	2,377,821.00	-	813.00	13,249.92	2,373,565.00	116,283.00	30,500.00	96,268.00	332,077.00	192,578.00	23,669.00
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2d, & 3)	2,377,821.00	116,314.75	8,143.23	73,249.92	2,373,565.00	235,293.00	30,500.00	96,268.00	403,986.28	192,578.00	29,303.00
REVENUES											
5. Unearned Revenue Deferred from Prior Year	-	-	-	60,000.00	-	-	-	-	71,909.28	-	3,139.53
6. Cash Received in Current Year	1,924,636.96	116,314.75	8,143.23	13,249.92	-	-	-	47,530.19	203,549.00	193,589.78	2,777.00
7. Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, & 7)	1,924,636.96	116,314.75	8,143.23	73,249.92	-	-	-	47,530.19	275,458.28	193,589.78	5,916.53
EXPENDITURES											
9. Donor-Authorized Expenditures	2,193,207.86	103,271.86	8,143.23	73,249.92	2,373,565.00	118,940.43	3,672.55	81,427.45	287,679.77	177,130.78	26,808.53
10. Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	2,193,207.86	103,271.86	8,143.23	73,249.92	2,373,565.00	118,940.43	3,672.55	81,427.45	287,679.77	177,130.78	26,808.53
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)	(268,570.90)	13,042.89	-	-	(2,373,565.00)	(118,940.43)	(3,672.55)	(33,897.26)	(12,221.49)	16,459.00	(20,892.00)
a. Unearned Revenue	-	-	-	-	-	-	-	-	-	16,459.00	-
b. Accounts Payable	-	13,042.89	-	-	-	-	-	-	-	-	-
c. Accounts Receivable	268,570.90	-	-	-	2,373,565.00	118,940.43	3,672.55	33,897.26	12,221.49	-	20,892.00
14. Unused Grant Award Calculation (line 4 minus line 9)	184,613.14	13,042.89	-	-	-	116,352.57	26,827.45	14,840.55	116,306.51	15,447.22	2,494.47
15. If Carryover is allowed, enter line 14 amount here	184,613.14	-	-	-	-	116,352.57	26,827.45	-	118,781.51	15,447.22	2,494.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,193,207.86	103,271.86	8,143.23	73,249.92	2,373,565.00	118,940.43	3,672.55	81,427.45	287,679.77	177,130.78	26,808.53
	ER 250096	EP 250668			ER 250049	ER 250097	ER 250098	ER 250101	ER 250100	EP 250662	ER 250102

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

FEDERAL PROGRAM NAME	ESEA (ESSA): TITLE III, ENGLISH LEARNER STUDENT PROGRAM	CHILD NUTRITION: SUPPLY CHAIN ASSISTANCE (SCA) FUNDS	AMERICAN RESCUE PLAN- HOMELESS CHILDREN AND YOUTH II (ARP- HCY II)	ARPA - SB COUNTY	FEDERAL PROGRAMS TOTAL
FEDERAL CATALOG NUMBER	84.365	10.555	84.425		
RESOURCE CODE	4203	5466	5634	5999	
REVENUE OBJECT	8290	8220	8290	8290	
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	Fund 01	Fund 01	
AWARD					
1. Prior Year Carryover	29,407.00	-	31,966.58	-	-
2. a. Current Year Award	113,876.00	281,434.75		999,999.00	5,951,321.67
b. Transferability (NCLB/ESSA)	-	-	-	-	-
c. Other Adjustments	-	-	-	-	813.00
d. Adj Curr Year Award (sum lines 2a, 2b & 2c)	113,876.00	281,434.75	-	999,999.00	5,952,134.67
3. Required Matching Funds/Other	-	-	-	-	-
4. Total Available Award (sum lines 1, 2d, & 3)	143,283.00	281,434.75	31,966.58	999,999.00	5,952,134.67
REVENUES					
5. Unearned Revenue Deferred from Prior Year	-		4,355.58	-	139,404.39
6. Cash Received in Current Year	119,209.99		27,611.00	-	2,656,611.82
7. Contributed Matching Funds	-	-	-	-	-
8. Total Available (sum lines 5, 6, & 7)	119,209.99	-	31,966.58	-	2,796,016.21
EXPENDITURES					
9. Donor-Authorized Expenditures	106,029.19	281,434.75	31,966.58	999,999.00	5,866,527.90
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	106,029.19	281,434.75	31,966.58	999,999.00	5,866,527.90
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)	13,180.80	(281,434.75)	-	(999,999.00)	(3,070,511.69)
a. Unearned Revenue	13,180.80				29,639.80
b. Accounts Payable	-	-	-	-	13,042.89
c. Accounts Receivable		284,434.75	-	999,999.00	3,116,194.38
14. Unused Grant Award Calculation (line 4 minus line 9)	37,253.81	-			85,606.77
15. If Carryover is allowed, enter line 14 amount here	37,253.81				501,770.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	106,029.19	284,434.75	31,966.58	999,999.00	5,869,527.90

EP 250669

ER 250103

ER 250099

STATE PROGRAM NAME	AFTER SCHOOL EDUCATION AND SAFETY (ASES)	CHILD DEV: UNIVERSAL PREKINDERGARTEN PLANNING & IMPLEMENTATION GRANT (FY 2021-2022)	CA TECH EDUCATION INCENTIVE GRANT (CTEIG)	K-12 STRONG WORKFORCE PROGRAM	STRS ON BEHALF PENSION CONTRIBUTIONS	STATE PROGRAMS TOTAL
RESOURCE CODE	6010	6053	6387	6388	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	
AWARD						
1. Prior Year Carryover	-	207,064.86	14,777.60	-	-	221,842.46
2. a. Current Year Award	832,741.83	-	90,356.07	272,686.00	6,261,259.00	7,457,042.90
b. Other Adjustments	-	141.82	-	-	-	141.82
c. Adj Curr Yr Award (sum lines 2a through 2b)	832,741.83	141.82	90,356.07	272,686.00	6,261,259.00	7,457,184.72
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1c, 2c, & 3)	832,741.83	207,206.68	105,133.67	272,686.00	6,261,259.00	7,679,027.18
REVENUES						
5. Unearned Revenue Deferred from	-	207,064.86	-	-	-	207,064.86
6. Cash Received in Current Year	749,468.55	141.82	87,179.19	159,738.36	6,261,259.00	7,257,786.92
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, & 7)	749,468.55	207,206.68	87,179.19	159,738.36	6,261,259.00	7,464,851.78
EXPENDITURES						
9. Donor-Authorized Expenditures	832,094.17	1,924.95	105,133.67	223,306.15	6,261,259.00	7,423,717.94
10. Non Donor-Authorized Expenditures	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	832,094.17	1,924.95	105,133.67	223,306.15	6,261,259.00	7,423,717.94
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)	(82,625.62)	205,281.73	(17,954.48)	(63,567.79)	-	41,133.84
a. Unearned Revenue	-	205,281.73	-	-	-	205,281.73
b. Accounts Payable	-	-	-	-	-	-
c. Accounts Receivable	82,625.62	-	17,954.48	63,567.79	-	164,147.89
14. Unused Grant Award Calculation (line 4 minus line 9)	647.66	205,281.73	-	49,379.85	-	255,309.24
15. If Carryover is allowed, enter line 14 amount here	-	-	-	49,379.85	-	49,379.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	832,094.17	1,924.95	105,133.67	223,306.15	6,261,259.00	7,423,717.94
	ER 250104	EP 250673	ER 250107	ER 250013		

STATE PROGRAM NAME	ELO PROGRAM	EDUCATOR EFFECTIVENESS, FY 2021-2022	LOTTERY: INSTRUCTIONAL MATERIALS	CA COMMUNITY SCHOOLS PARTNERSHIP ACT-PLANNING GRANT	GOLDEN STATE PATHWAYS PLANNING & IMPLEMENTATION PROGRAM	SPECIAL EDUCATION MASTER PLAN	MENTAL HEALTH FUNDS	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	ARTS, MUSIC, AND INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	ARTS & MUSIC IN SCHOOLS (AMS) - FUNDING GUARANTEE & ACCOUNTABILITY (PROP 28)	KITCHEN INFRASTRUCTURE AND TRAINING FUNDS - 2022 KIT FUNDS
RESOURCE CODE	2600	6266	6300	6331	6383	6500	6546	6547	6762	6770	7032
REVENUE OBJECT	8590	8590	8590	8590	8590	8311	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)		FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01
AWARD											
1. a. Prior Year Restricted	2,572,101.19	455,099.79	683,922.37	143,030.40	-	-	-	1,341,716.48	6,054,223.00	1,040,674.28	696,308.43
2. a. Current Year Award	6,734,768.00	-	896,023.42	-	700,000.00	5,636,258.34	730,933.10	705,673.00	-	1,549,381.00	-
b. Other Adjustments	-	3,638.69	-	-	-	-	-	-	-	-	-
c. Adj Curr Yr Award (sum lines 2a through 2b)	6,734,768.00	3,638.69	896,023.42	-	700,000.00	5,636,258.34	730,933.10	705,673.00	-	1,549,381.00	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	9,306,869.19	458,738.48	1,579,945.79	143,030.40	700,000.00	5,636,258.34	730,933.10	2,047,389.48	6,054,223.00	2,590,055.28	696,308.43
REVENUES											
5. Cash Received in Current Year	4,841,218.00	3,638.69	530,722.70	(20,000.00)	595,000.00	4,929,821.33	663,525.10	634,543.00	-	1,410,056.00	-
6. Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,893,550.00	-	365,300.72	20,000.00	105,000.00	706,437.01	67,408.00	71,130.00	-	139,325.00	-
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
c. Current Accounts Receivable (line 7a minus line 7b)	1,893,550.00	-	365,300.72	20,000.00	105,000.00	706,437.01	67,408.00	71,130.00	-	139,325.00	-
8. Contributed Matching Funds	-	-	-	-	-	-	270,659.05	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	6,734,768.00	3,638.69	896,023.42	-	700,000.00	5,636,258.34	1,001,592.15	705,673.00	-	1,549,381.00	-
EXPENDITURES											
10. Donor-Authorized Expenditures	4,877,876.80	220,345.04	1,221,127.55	143,030.40	-	5,636,258.34	730,933.10	585,046.23	5,427,833.14	969,525.14	364,164.05
11. Non Donor-Authorized Expenditures	-	-	-	-	-	24,660,687.00	270,659.05	-	-	135,715.31	-
12. Total Expenditures (line 10 plus line 11)	4,877,876.80	220,345.04	1,221,127.55	143,030.40	-	30,296,945.34	1,001,592.15	585,046.23	5,427,833.14	1,105,240.45	364,164.05
RESTRICTED ENDING BALANCE											
13. Current Year (line 4 minus line 10)	4,428,992.39	238,393.44	358,818.24	-	700,000.00	-	-	1,462,343.25	626,389.86	1,620,530.14	332,144.38
	ER 250048		ER 250063	ER 250106	ER250115, 250116	JE 250249	ER 250052	ER 250053			

STATE PROGRAM NAME	SCHOOL FOOD BEST PRACTICES APPORTIONMENT	DUAL ENROLLMENT OPPORTUNITIES	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT	LEARNING RECOVERY EMERGENCY BLOCK GRANT (PROP 98 FY 2022)	OTHER STATE	ONGOING & MAJOR MAINTENANCE ACCOUNT (RMA: EDUCATION CODE SECTION 17070.75)	STATE PROGRAMS: TOTAL
RESOURCE CODE	7033	7339	7399	7412	7413	7435	7810	8150	
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	
AWARD									
1. a. Prior Year Restricted	223,362.90	350,000.00	245,258.00	101,884.23	197,380.00	9,485,362.26	87,054.00	940,101.13	24,617,478.46
2. a. Current Year Award	-	-	162,456.00	-	-	-	171,424.50	5,363,280.00	22,650,197.36
b. Other Adjustments	-	-	-	-	-	-	-	-	3,638.69
c. Adj Curr Yr Award (sum lines 2a through 2b)	-	-	162,456.00	-	-	-	171,424.50	5,363,280.00	22,653,836.05
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	223,362.90	350,000.00	407,714.00	101,884.23	197,380.00	9,485,362.26	258,478.50	6,303,381.13	47,271,314.51
REVENUES									
5. Cash Received in Current Year	-	(35,000.00)	129,964.00	-	-	-	95,924.50	5,363,280.00	19,142,693.32
6. Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	35,000.00	32,492.00	-	-	-	75,500.00	-	3,511,142.73
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-	-	-
c. Current Accounts Receivable (line 7a minus line 7b)	-	35,000.00	32,492.00	-	-	-	75,500.00	-	3,511,142.73
8. Contributed Matching Funds	-	-	-	-	-	-	-	-	270,659.05
9. Total Available (sum lines 5, 7c, & 8)	-	-	162,456.00	-	-	-	171,424.50	5,363,280.00	22,924,495.10
EXPENDITURES									
10. Donor-Authorized Expenditures	223,362.90	-	140,170.95	101,884.23	189,603.08	3,329,477.32	65,675.49	5,114,450.98	29,340,764.74
11. Non Donor-Authorized Expenditures	-	-	-	-	-	-	-	-	25,067,061.36
12. Total Expenditures (line 10 plus line 11)	223,362.90	-	140,170.95	101,884.23	189,603.08	3,329,477.32	65,675.49	5,114,450.98	54,407,826.10
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)	-	350,000.00	267,543.05	-	7,776.92	6,155,884.94	192,803.01	1,188,930.15	17,930,549.77

ER 250055

ER250085, 250086

LOCAL PROGRAM NAME	OTHER LOCAL	DBH GRANT	LEA BOP	PROJECT LEAD THE WAY	CENTER FOR TEACHER INNOVATION	CLASSIFIED EMPLOYEES GRANT	CALSHAPE VENTILATION PROGRAM	CEC SOLAR PROJECT	TECHNOLOGY - MICROSOFT DEN PRP	LOCAL PROGRAMS: TOTAL
RESOURCE CODE	9010	9011	9012	9016	9021	9022	9024	9025	9150	
REVENUE OBJECT	8625	8699	8699	9791	9791	8699	8677	8677	9791	
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	
AWARD										
1. a. Prior Year Restricted Ending Balance	2,277,988.16	62,350.39	1,182,528.59	20,957.50	500.00	-	1,646,790.00	294,886.25	130,324.99	5,616,325.88
2. a. Current Year Award	66,046.92	594,946.00	2,554,788.00	10,000.00	-	51,840.00	-	-	-	3,277,620.92
b. Other Adjustments	-	-	-	-	-	-	-	-	-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	66,046.92	594,946.00	2,554,788.00	10,000.00	-	51,840.00	-	-	-	3,277,620.92
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1c, 2c, & 3)	2,344,035.08	657,296.39	3,737,316.59	30,957.50	500.00	51,840.00	1,646,790.00	294,886.25	130,324.99	6,821,945.56
REVENUES										
5. Cash Received in Current Year	66,046.92	452,422.75	1,947,919.68	10,000.00	-	51,840.00	(411,697.50)	-	-	2,528,229.35
b. Amounts included in Line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	142,523.25	606,868.32	-	-	-	411,697.50	-	-	749,391.57
b. Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-	-
c. Current Accounts Receivable (line 7a minus line 7b)	-	142,523.25	606,868.32	-	-	-	411,697.50	-	-	749,391.57
8. Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	66,046.92	594,946.00	2,554,788.00	10,000.00	-	51,840.00	-	-	-	3,277,620.92
EXPENDITURES										
10. Donor-Authorized Expenditures	-	657,296.39	253,175.91	5,178.41	500.00	51,840.00	782,225.25	-	-	967,990.71
11. Non Donor-Authorized Expenditures	-	78,414.43	-	-	-	-	-	-	-	78,414.43
12. Total Expenditures (line 10 plus line 11)	-	735,710.82	253,175.91	5,178.41	500.00	51,840.00	782,225.25	-	-	1,046,405.14
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	2,344,035.08	-	3,484,140.68	25,779.09	-	-	864,564.75	294,886.25	130,324.99	5,853,954.85

ER 250059, 250092 ER250011, 250093

ER 250113

LOCAL PROGRAM NAME		LOCAL PROGRAMS TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)	FUND 01	
AWARD		
1. a. Prior Year Carryover	-	-
2. a. Current Year Award	-	-
b. Other Adjustments	-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-
3. Required Matching Funds/Other	-	-
4. Total Available Award (sum lines 1c, 2c, & 3)	-	-
REVENUES		
5. Unearned Revenue Deferred from		-
6. Cash Received in Current Year	-	-
7. Contributed Matching Funds	-	-
8. Total Available (sum lines 5, 6 & 7)	-	-
EXPENDITURES		
9. Donor-Authorized Expenditures	-	-
10. Non Donor-Authorized expenditures	-	-
11. Total Expenditures (lines 9 & 10)	-	-
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)	-	-
a. Unearned Revenue	-	-
b. Accounts Payable	-	-
c. Accounts Receivable	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-
15. If Carryover is allowed, enter line 14 amount here	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-

Budget Technician
Program Manager

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	66,683,094.56	301	0.00	303	66,683,094.56	305	1,939,311.19		307	64,743,783.37	309
2000 - Classified Salaries	23,641,560.99	311	127,857.17	313	23,513,703.82	315	905,141.17		317	22,608,562.65	319
3000 - Employee Benefits	50,645,358.56	321	1,013,287.90	323	49,632,070.66	325	520,459.33		327	49,111,611.33	329
4000 - Books, Supplies Equip Replace. (6500)	5,539,118.50	331	414,707.24	333	5,124,411.26	335	1,347,154.42		337	3,777,256.84	339
5000 - Services . . . & 7300 - Indirect Costs	32,779,981.83	341	413,988.97	343	32,365,992.86	345	5,030,517.25		347	27,335,475.61	349
TOTAL					177,319,273.16	365			TOTAL	167,576,689.80	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	53,185,620.32	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,347,714.41	380
3. STRS.	3101 & 3102	16,159,325.20	382
4. PERS.	3201 & 3202	2,066,597.57	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,395,139.21	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,352,881.83	385
7. Unemployment Insurance.	3501 & 3502	30,391.38	390
8. Workers' Compensation Insurance.	3601 & 3602	1,837,775.72	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	66,000.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		94,441,445.64	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		94,441,445.64	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.36%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.36%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	167,576,689.80
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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	138,013,866.00	(747,590.00)	137,266,276.00		7,694,231.26	129,572,044.74	7,751,725.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	378,229.00	(98,188.00)	280,041.00	120,733.51	275,081.96	125,692.55	125,692.55
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	107,426,187.00	5,276,397.00	112,702,584.00			112,702,584.00	
Total/Net OPEB Liability	32,556,817.00	2,346,305.00	34,903,122.00		218,130.00	34,684,992.00	
Compensated Absences Payable	1,437,853.00	498,680.00	1,936,533.00		406,204.02	1,530,328.98	
Subscription Liability	47,686.00	137,532.00	185,218.00	1,467,423.34	1,509,869.84	142,771.50	142,771.50
Governmental activities long-term liabilities	279,860,638.00	7,413,136.00	287,273,774.00	1,588,156.85	10,103,517.08	278,758,413.77	8,020,189.05
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	185,077,297.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,866,526.90
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	1,930,586.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,163,758.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,199,650.81
5. Interfund Transfers Out	All	9300	7600-7629	23,697.91
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities				
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
	Manually entered. Must not include expenditures in lines A or D1.			0.00
				172,893,076.32
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				9,018.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,170.40
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.)	163,348,245.16		17,721.88	
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)	163,348,245.16		17,721.88	
B. Required effort (Line A.2 times 90%)	147,013,420.64		15,949.69	
C. Current year expenditures (Line I.E and Line II.B)	172,893,076.32		19,170.40	
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	Adjusted Data*	Entered Data/Totals	Extracted Data	Adjusted Data*	Entered Data/Totals
	2023-24 Actual			2024-25 Actual		
A. PRIOR YEAR DATA						
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)	104,059,091.98		104,059,091.98			105,389,162.81
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,255.34		9,255.34			9,046.06
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	9,046.06		9,046.06	8,806.34		8,806.34
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,046.06			8,806.34
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	184,860.71		184,860.71	186,543.00		186,543.00
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)	33,162,647.98		33,162,647.98	33,406,730.00		33,406,730.00
5. Unsecured Roll Taxes (Object 8042)	1,696,975.82		1,696,975.82	1,296,745.00		1,296,745.00
6. Prior Years' Taxes (Object 8043)	333,514.07		333,514.07	40,167.00		40,167.00
7. Supplemental Taxes (Object 8044)	499,919.51		499,919.51	742,157.00		742,157.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,895,739.88)		(9,895,739.88)	(9,895,740.00)		(9,895,740.00)
2024-25 P2 Report						
2024-25 Actual						
2025-26 P2 Estimate						
2025-26 Budget						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Entered Data/Totals	Adjustments*	Extracted Data	Entered Data/Totals	Adjustments*
9. Penalties and Int. from Delinquent Taxes (Object 8048)	21,209.13	21,209.13		18,710.00	18,710.00	
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00		0.00	0.00	
11. Comm. Redevelopment Funds (Objects 8047 & 8625)	10,352,256.66	10,352,256.66		8,204,059.00	8,204,059.00	
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)	36,355,644.00	36,355,644.00	0.00	33,999,371.00	33,999,371.00	0.00
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)	36,355,644.00	36,355,644.00	0.00	33,999,371.00	33,999,371.00	0.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)		1,293,130.00			1,312,849.00	
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Object 8900-8999)	5,363,280.00	5,363,280.00		5,344,350.00	5,344,350.00	
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)	5,363,280.00	6,656,410.00	0.00	5,344,350.00	6,657,199.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	97,566,614.00	97,566,614.00		98,132,940.00	98,132,940.00	
25. LCFF State Aid - Prior Years (Object 8019)	253,142.00	253,142.00		0.00	0.00	
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	97,819,756.00	97,819,756.00	0.00	98,132,940.00	98,132,940.00	0.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	179,947,868.37	179,947,868.37		172,733,352.00	172,733,352.00	
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,249,992.80	3,249,992.80		2,312,813.00	2,312,813.00	

	2024-25 Calculations		2025-26 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	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)		104,059,091.98		105,389,162.81
2. Inflation Adjustment		1.0362		1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		0.9774		0.9735
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		105,389,162.81		109,203,554.94
APPROPRIATIONS SUBJECT TO THE LIMIT				
5. Local Revenues Excluding Interest (Line C18)		36,355,644.00		33,999,371.00
6. Preliminary State Aid Calculation				
Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		1,085,527.20		1,056,760.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		75,689,928.81		81,861,382.94
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		75,689,928.81		81,861,382.94
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		2,060,847.10		1,572,370.67
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		38,416,491.10		35,571,741.67
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)		73,629,081.71		80,289,012.27
9. Total Appropriations Subject to the Limit		105,389,162.81		
a. Local Revenues (Line D7b)		38,416,491.10		
b. State Subventions (Line D8)		73,629,081.71		
c. Less: Excluded Appropriations (Line C23)		6,656,410.00		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		105,389,162.81		
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)		105,389,162.81		109,203,554.94
12. Appropriations Subject to the Limit (Line D9d)		105,389,162.81		
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)				
SUMMARY				
11. Adjusted Appropriations Limit (Lines D4 plus D10)		105,389,162.81		109,203,554.94
12. Appropriations Subject to the Limit (Line D9d)		105,389,162.81		

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) 4,950,195.22
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) 135,092,451.16

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.66%

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. 0.00
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) 6,245,111.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,179,548.35

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	494,731.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,919,391.08
9. Carry-Forward Adjustment (Part IV, Line F)	1,524,707.79
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,444,098.86
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	115,313,672.33
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,314,440.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,677,979.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	905,047.86
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,929,419.84
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	(112,901.17)
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,819,501.83
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)	489,253.38
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)	119,898.85
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)	13,022,514.58
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,440,273.31
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	329,285.66
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,227,624.60
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)	170,476,011.08
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)	5.23%
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)	6.13%

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)	8,919,391.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,009,784.06
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.93%) times Part III, Line B19); zero if negative	1,524,707.79
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.93%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,524,707.79
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,524,707.79

Approved indirect cost rate: 4.93%
Highest rate used in any program: 4.93%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,533,949.74	223,520.39	4.93%
01	3010	2,090,162.86	103,045.00	4.93%
01	3182	98,419.77	4,852.09	4.93%
01	3213	821.77	40.23	4.90%
01	3225	70,324.92	2,925.00	4.16%
01	3310	2,262,047.00	111,518.00	4.93%
01	3327	113,352.17	5,588.26	4.93%
01	3386	3,500.00	172.55	4.93%
01	3550	77,601.69	3,825.76	4.93%
01	4035	274,543.38	13,136.39	4.78%
01	4127	168,808.52	8,322.26	4.93%
01	4201	25,548.97	1,259.56	4.93%
01	4203	101,047.55	4,981.64	4.93%
01	5634	30,469.13	1,497.45	4.91%
01	6010	102,569.83	5,056.68	4.93%
01	6053	1,841.95	83.00	4.51%
01	6331	123,927.60	6,107.80	4.93%
01	6500	26,846,119.23	976,660.96	3.64%
01	6546	460,685.33	22,711.70	4.93%
01	6547	557,558.63	27,487.60	4.93%
01	6762	5,184,258.14	243,575.00	4.70%
01	7399	133,585.20	6,585.75	4.93%
01	7412	97,098.23	4,786.00	4.93%
01	7413	180,695.08	8,908.00	4.93%
01	7435	3,172,157.80	156,431.00	4.93%
01	7810	65,372.55	602.94	0.92%
01	8150	4,581,219.25	225,854.11	4.93%
01	9010	1,042,196.77	29,383.21	2.82%
11	6391	315,904.56	15,574.00	4.93%
13	5310	3,881,439.30	191,354.00	4.93%
13	5320	329,344.55	16,239.57	4.93%

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	0.00		683,922.37	683,922.37
2. State Lottery Revenue	8560	1,882,596.73		896,023.42	2,778,620.15
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,882,596.73	0.00	1,579,945.79	3,462,542.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,882,596.73		0.00	1,882,596.73
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		1,201,484.04	1,201,484.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			19,643.51	19,643.51
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)		1,882,596.73	0.00	1,221,127.55	3,103,724.28
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	358,818.24	358,818.24
D. COMMENTS:					
Restricted lottery funds supported online Go Math Curriculum, online editions, worktexts, assessments, and teacher resources (digital access in place of textbooks).					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	99,355,407.41	18,435,082.30	117,790,489.71	7,252,313.01	125,042,802.72	125,042,802.72
3100	Alternatives Schools	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,839,893.95	412,868.19	2,251,562.14	138,627.77	2,390,189.91	2,390,189.91
3300	Independent Study Centers	497,163.79	86,193.30	583,357.09	35,917.06	619,274.15	619,274.15
3400	Opportunity Schools	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
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	77,601.69	0.00	77,601.69	4,777.90	82,379.59	82,379.59
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	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
4760	Bilingual	938,586.02	188,146.46	1,106,732.48	68,141.07	1,174,873.55	1,174,873.55
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	37,013,173.20	6,277,019.37	43,290,192.57	2,665,359.72	45,955,552.29	45,955,552.29
6000	Regional Occupational Ctr/Prg (ROC/P)	337,102.79	35,823.89	372,926.68	22,980.95	395,887.63	395,887.63
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	176,405.88	35,643.90	212,049.78	13,055.82	225,105.60	225,105.60
8500	Child Care and Development Services	1,874,136.71	677,182.75	2,551,321.46	157,083.83	2,708,405.29	2,708,405.29
Other Costs							
----	Food Services					1,017,440.48	1,017,440.48
----	Enterprise					(112,901.17)	(112,901.17)
----	Facilities Acquisition & Construction					2,596,845.90	2,596,845.90
----	Other Outgo					2,652,789.76	2,652,789.76
Other Funds ----							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)					495,076.80	495,076.80
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					(223,167.57)	(223,167.57)
----	Total General Fund and Charter Schools Funds Expenditures	142,108,273.44	28,184,702.40	168,292,975.84	10,630,146.36	185,077,297.17	185,077,297.17

Goal	Type of Program	Instructional Goals (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	0.00	0.00
1110	Regular Education, K-12	85,534,399.06	1,427,960.76	1,179,602.73	5,842,522.28	4,003,285.86	6,344.67	905,047.86	0.00	0.00	457,134.39	0.00	89,355,407.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,447,335.03	0.00	0.00	391,356.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,838,693.95
3300	Independent Study Centers	497,163.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	497,163.79
3400	Opportunity Schools	0.00	0.00	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	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	0.00	0.00
3800	Career Technical Education	77,601.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,601.69
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00
4760	Bilingual	702,866.08	235,719.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	938,586.02
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	29,752,700.11	2,521,970.31	0.00	358,771.86	2,255,342.20	2,124,386.72	0.00	0.00	0.00	0.00	0.00	37,013,173.20
6000	ROC/P	132,228.69	0.00	0.00	132,083.43	72,789.67	0.00	0.00	0.00	0.00	0.00	0.00	337,102.79
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,769.72	0.00	6,616.16	0.00	176,405.88
8500	Child Care and Development Services	89.22	113,252.29	0.00	0.00	0.00	0.00	0.00	1,760,797.20	0.00	0.00	0.00	1,874,138.71
Total Direct Charged Costs		118,144,384.67	4,298,033.30	1,179,602.73	6,724,736.49	6,331,397.53	2,130,733.39	905,047.86	1,930,566.92	0.00	463,750.55	0.00	142,103,273.44

* 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	0.00
1110	Regular Education, K-12	7,148,406.91	9,522,624.69	1,764,050.70	18,435,082.30	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	166,182.94	226,685.25	0.00	412,868.19	
3300	Independent Study Centers	43,636.62	42,556.68	0.00	86,193.30	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	168,146.46	0.00	0.00	168,146.46	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,170,346.46	2,865,483.15	241,189.76	6,277,019.37	
6000	ROC/IP	14,545.55	21,278.34	0.00	35,823.89	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	7,272.78	26,371.12	0.00	35,643.90	
8500	Child Care and Development Svcs.	336,729.31	340,453.44	0.00	677,182.75	
Other Funds						
--	Adult Education (Fund 11)	0.00	56,742.24	0.00	56,742.24	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	0.00
Total Allocated Support Costs		11,075,267.03	13,104,194.91	2,005,240.46	26,184,702.40	

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)	1,819,501.83
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,734,364.91
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,299,447.20
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,853,313.94
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	142,108,273.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	26,184,702.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	168,292,975.84
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	329,285.66
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,654,901.77
4	Foundation (Funds 18 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,984,187.43
D.	Total Direct Charged and Allocated Costs (B3 + C5)	176,277,163.27
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.16%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,017,440.48				1,017,440.48
Enterprise (Objects 1000-5999, 6400-6920)		(112,901.17)			(112,901.17)
Facilities Acquisition & Construction (Objects 1000-6700)			2,596,845.90		2,596,845.90
Other Outgo (Objects 1000 - 7999)				2,652,789.76	2,652,789.76
Total Other Costs	1,017,440.48	(112,901.17)	2,596,845.90	2,652,789.76	6,154,174.97

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)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,036,433.31	87,392.62	5,122,390.78	1,829,050.34	13,104,194.92	0.00	2,005,240.46		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	491.45	491.45	491.45	491.45	671.29	882.00	629.00		
3100 Alternative Schools									
3200 Continuation Schools	12.80	12.80	12.80	12.80	15.98				
3300 Independent Study Centers	3.00	3.00	3.00	3.00	3.00				
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual	11.56	11.56	11.56	11.56					
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	217.96	217.96	217.96	217.96	202.00		86.00		
6000 ROC/P	1.00	1.00	1.00	1.00	1.50				
Other Goals									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services	.50	.50	.50	.50	2.00	13.00			
8500 Child Care and Development Services	23.15	23.15	23.15	23.15	24.00				
Other Funds									
-- Adult Education (Fund 11)					4.00				
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	761.42	761.42	761.42	761.42	923.77	895.00	715.00		

Upland Unified
San Bernardino County

Unaudited Actuals
2024-25
General Fund
Special Education Revenue
Allocations
Setup

36 75069 0000000
Form SEAS
F8AF4K3APN(2024-25)

Current LEA:	36-75069-0000000 Upland Unified	
Selected SELPA:	SS	(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)	
SS	West End	

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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	184,099.00	0.00	0.00	0.00	338,063.76	12,583,345.60		13,105,508.36
2000-2999	Classified Salaries	33,348.00	0.00	0.00	0.00	5,031.22	4,356,131.70		4,394,510.92
3000-3999	Employee Benefits	91,316.14	0.00	0.00	0.00	151,277.32	7,960,227.70		8,202,821.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	39,368.33	186,903.00		226,271.33
5000-5999	Services and Other Operating Expenditures	3,135,417.75	0.00	0.00	0.00	23,818.00	7,924,825.68		11,084,061.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	37,256.32		37,256.32
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
7310	Total Direct Costs	3,444,180.89	0.00	0.00	0.00	557,558.63	33,048,690.00	0.00	37,050,429.52
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	27,487.60	1,116,651.47		1,144,139.07
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	6,277,019.36							6,277,019.36
	Total Indirect Costs and PCR Allocations	6,277,019.36	0.00	0.00	0.00	27,487.60	1,116,651.47	0.00	7,421,158.43
	TOTAL COSTS	9,721,200.25	0.00	0.00	0.00	585,046.23	34,165,341.47	0.00	44,471,587.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,714.46		56,714.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,370,762.50		1,370,762.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	947,922.21		947,922.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,321.77		4,321.77
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
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,379,720.94	0.00	2,379,720.94
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	117,278.81		117,278.81
	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	117,278.81	0.00	117,278.81
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,496,999.75	0.00	2,496,999.75
	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								
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	184,099.00	0.00	0.00	0.00	338,063.76	12,526,631.14		13,048,793.90

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	38,963,978.19	22,560,520.09
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)	38,963,978.19	22,560,520.09
C. Unduplicated Pupil Count			
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,534.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,534.00	

SELPA:

West End (SS)

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].

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)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

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

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

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).

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

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:

State and Local

Local Only

0.00

0.00 (a)

0.00 (b)

0.00 (c)

0.00 (d)

0.00 (e)

0.00 (f)

SECTION 3

Column A

Column B

Column C

SELPA: West End (SS)

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
 - 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 SECTION 1
- 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 vs. 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)

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 Expenditures (LE-CY Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2024-25	FY 2023-24	
44,471,587.95		
2,496,999.75		
41,974,588.20	38,963,978.19	
	0.00	
	38,963,978.19	
	0.00	
	0.00	
41,974,588.20	38,963,978.19	3,010,610.01

Actual	Comparison Year	Difference
FY 2024-25	FY 2023-24	
44,471,587.95		
2,496,999.75		
41,974,588.20	38,963,978.19	
	0.00	
	38,963,978.19	
	0.00	
	0.00	
41,974,588.20	38,963,978.19	3,010,610.01
1,594.00	1,594.00	
26,332.87	25,400.25	932.62

SELPA:

West End (SS)

Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

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 local sources

	FY 2024-25	FY 2023-24	Difference
	27,156,104.95	22,560,520.09	
		0.00	
		22,560,520.09	
		0.00	
		0.00	
	27,156,104.95	22,560,520.09	4,595,584.86

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.

Test 4

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (Test4a/Test4b)

	Actual	Comparison Year	Difference
	27,156,104.95	22,560,520.09	
		0.00	
		22,560,520.09	
		0.00	
		0.00	
	27,156,104.95	22,560,520.09	4,595,584.86
	1,594.00		
	17,036.45	14,706.99	2,329.46

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.

Jennifer DeAnda, Ed.D

Contact Name

Assistant Superintendent, Business Services

Title

909-985-1864

Telephone Number

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Email Address

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						0.00

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

36 75069 000000
Report SEMB
F8AF4K3APN(2024-25)

Upland Unified
San Bernardino County

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									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	181,776.00	0.00	0.00	0.00	500,366.00	12,987,614.00		13,669,756.00
2000-2999	Classified Salaries	33,097.00	0.00	0.00	0.00	6,000.00	4,819,711.00		4,858,808.00
3000-3999	Employee Benefits	93,693.00	0.00	0.00	0.00	214,744.00	8,846,588.00		9,155,025.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	55,000.00	321,949.00		376,949.00
5000-5999	Services and Other Operating Expenditures	2,507,683.00	0.00	0.00	0.00	84,901.00	6,632,839.00		9,225,423.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	45,000.00		45,000.00
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
7310	Total Direct Costs	2,816,249.00	0.00	0.00	0.00	861,011.00	33,653,701.00	0.00	37,330,961.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	36,234.00	1,663,018.00		1,699,252.00
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	36,234.00	1,663,018.00	0.00	1,699,252.00
	TOTAL COSTS	2,816,249.00	0.00	0.00	0.00	897,245.00	35,316,719.00	0.00	39,030,213.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	181,776.00	0.00	0.00	0.00	500,366.00	12,987,614.00		13,669,756.00
2000-2999	Classified Salaries	33,097.00	0.00	0.00	0.00	6,000.00	3,512,159.00		3,551,256.00
3000-3999	Employee Benefits	93,693.00	0.00	0.00	0.00	214,744.00	7,902,394.00		8,210,831.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	55,000.00	209,047.00		264,047.00
5000-5999	Services and Other Operating Expenditures	2,507,683.00	0.00	0.00	0.00	84,901.00	6,623,366.00		9,215,950.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	45,000.00		45,000.00
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
7310	Total Direct Costs	2,816,249.00	0.00	0.00	0.00	861,011.00	31,279,580.00	0.00	34,956,840.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	36,234.00	1,534,579.00		1,570,813.00
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	36,234.00	1,534,579.00	0.00	1,570,813.00
	TOTAL BEFORE OBJECT 8980	2,816,249.00	0.00	0.00	0.00	897,245.00	32,814,159.00	0.00	36,527,653.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								36,527,653.00

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	184,099.00	0.00	0.00	0.00	338,063.76	12,583,345.60		13,105,508.36
2000-2999	Classified Salaries	33,348.00	0.00	0.00	0.00	5,031.22	4,356,131.70		4,394,510.92
3000-3999	Employee Benefits	91,316.14	0.00	0.00	0.00	151,277.32	7,960,227.70		8,202,821.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	39,368.33	186,903.00		226,271.33
5000-5999	Services and Other Operating Expenditures	3,135,417.75	0.00	0.00	0.00	23,818.00	7,924,825.68		11,084,061.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	37,256.32		37,256.32
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
7310	Total Direct Costs	3,444,180.89	0.00	0.00	0.00	557,558.63	33,048,690.00	0.00	37,050,429.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	27,487.60	1,116,651.47		1,144,139.07
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,277,019.36	0.00	0.00	0.00	27,487.60	1,116,651.47	0.00	1,144,139.07
	TOTAL COSTS	3,444,180.89	0.00	0.00	0.00	585,046.23	34,165,341.47	0.00	38,194,568.59
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	56,714.46		56,714.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,370,762.50		1,370,762.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	947,922.21		947,922.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,321.77		4,321.77
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
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,379,720.94	0.00	2,379,720.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	117,278.81		117,278.81
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,496,999.75	0.00	2,496,999.75
	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								2,496,999.75

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	184,099.00	0.00	0.00	0.00	338,063.76	12,526,631.14		13,048,793.90
2000-2999	Classified Salaries	33,348.00	0.00	0.00	0.00	5,031.22	2,985,369.20		3,023,748.42
3000-3999	Employee Benefits	91,316.14	0.00	0.00	0.00	151,277.32	7,012,305.49		7,254,898.95
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	39,368.33	186,903.00		226,271.33
5000-5999	Services and Other Operating Expenditures	3,135,417.75	0.00	0.00	0.00	23,818.00	7,920,503.91		11,079,739.66
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	37,256.32		37,256.32
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
7310	Total Direct Costs	3,444,180.89	0.00	0.00	0.00	557,558.63	30,668,969.06	0.00	34,670,708.58
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	27,487.60	999,372.66		1,026,860.26
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	6,277,019.36	0.00	0.00	0.00	27,487.60	999,372.66	0.00	6,277,019.36
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	585,046.23	31,668,341.72	0.00	35,697,568.84
	TOTAL COSTS								0.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	123.75		123.75
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	24,393.48		24,393.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,057.92		2,057.92
5000-5999	Services and Other Operating Expenditures	2,124,388.72	0.00	0.00	0.00	0.00	73,795.12		2,198,183.84
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
7310	Total Direct Costs	2,124,388.72	0.00	0.00	0.00	0.00	100,370.27	0.00	2,224,758.99
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
8980	TOTAL BEFORE OBJECT 8980	2,124,388.72	0.00	0.00	0.00	0.00	100,370.27	0.00	2,224,758.99
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

SELPA: West End (SS)

SECTION 3

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2025-26	FY 2024-25	
39,030,213.00		
2,502,560.00		
36,527,653.00	35,697,568.84	
	0.00	
	35,697,568.84	
	0.00	
	0.00	
36,527,653.00	35,697,568.84	830,084.16

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
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA 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

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.

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
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA 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

Budgeted Amounts	Comparison Year	Difference
FY 2025-26	FY 2024-25	
39,030,213.00		
2,502,560.00		
36,527,653.00	35,697,568.84	
	0.00	
	35,697,568.84	
	0.00	
	0.00	
36,527,653.00	35,697,568.84	830,084.16
1,594.00	1,594.00	

SELPA: **West End (SS)** 22,394.96
 e. Per capita state and local expenditures (Test2c/Test2d) 22,915.72
 If the difference in Column C for the Section 3. Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	30,127,686.00	27,156,104.95	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,156,104.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,127,686.00	27,156,104.95	2,971,581.05
If the difference in Column C for the Section 3. Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			

	Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4			
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	30,127,686.00	27,156,104.95	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,156,104.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	30,127,686.00	27,156,104.95	
b. Special education unduplicated pupil count	1,594.00	1,594.00	
c. Per capita local expenditures (Test4a/Test4b)	18,900.68	17,036.45	1,864.23
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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SELPA: West End (SS)

Title

Email Address

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: West End (SS)

Object Code	Description	San Bernardino County Office of Education (SS00)	Alta Loma Elementary (SS01)	Central Elementary (SS02)	Chaffey Joint Union High (SS03)	Chino Valley Unified (SS04)	Cucamonga Elementary (SS05)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT							

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

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

36 75069 000000
Report SEMB
F8AF4K3APN(2024-25)

Upland Unified
San Bernardino County

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: West End (SS)

Object Code	Description	Etiwanda Elementary (SS06)	Mountain View Elementary (SS07)	Upland Unified (SS09)	Mt. Baldy Joint Elementary (SS10)	Adjustments*	Total
BUDGET - Local Sources							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT							

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	33,968.48	0.00	0.00	(223,167.57)				
Other Sources/Uses Detail					0.00	23,697.91		
Fund Reconciliation							983,075.19	27,799.17
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	15,574.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	60,795.04
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(33,968.48)	207,593.57	0.00				
Other Sources/Uses Detail					23,697.91	0.00		
Fund Reconciliation							27,799.17	919,828.31
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,451.84
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	33,968.48	(33,968.48)	223,167.57	(223,167.57)	23,697.91	23,697.91	1,010,874.36	1,010,874.36

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

Upland Unified

San Bernardino County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
13	5810	(\$25,886.00)
Explanation: The 2025-26 budget for Fund 13, Resource 5810, includes the 2024-25 ending balance to cover encumbrances and vendor payments necessary to prepare Nutrition Services for the upcoming school year.		
Total of negative resource balances for Fund 13		(\$25,886.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
13	5810	9790	(\$25,886.00)
Explanation: The 2025-26 budget for Fund 13, Resource 5810, includes the 2024-25 ending balance to cover encumbrances and vendor payments necessary to prepare Nutrition Services for the upcoming school year.			

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

Upland Unified

San Bernardino County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	6000	(\$112,901.17)

Explanation: The Journal Entry (250264) is to record the June 30 balance in our Pacific Claims bank statement for the Workers' Compensation. This update is done at year-end only; therefore, it is the only entry using function code 6000.

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3213	3701	(\$750,000.00)

Explanation: The Journal Entry (250115) is for an audit restatement that CDE approved to correct a prior year audit finding.

01	3213	3702	(\$750,000.00)
----	------	------	----------------

Explanation: The Journal Entry (250115) is for an audit restatement that CDE approved to correct a prior year audit finding.