



Plumas County Office of Education

Unaudited Actuals
2024-2025

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Wednesday, October 15, 2025

Plumas County Office of Education

Unaudited Actuals

2024-2025

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Plumas Count Office of Education

Unaudited Actuals 2024-2025

Introduction

The Executive Summary provides an overview of the financial data reported in the Standardized Account Code Structure (SACS) Unaudited Actuals Report for Fiscal Year 2024–2025 for the Plumas County Office of Education (PCOE). It is intended to assist the public in understanding the information reported on the SACS forms. This report reflects the County Office’s year-end financial position based on actual revenues and expenditures as of June 30, 2025, prior to audit adjustments.

Presented below is a summary of the state fiscal environment and reporting requirements as outlined by the California Department of Education (CDE), the Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, the Legislative Analyst’s Office, and other professional organizations. The Unaudited Actuals report also contains financial summaries and detailed statements of actual activity for 2024–25, specific to the Plumas County Office of Education.

Overview

County Offices of Education operate under a different funding structure than school districts. PCOE’s primary revenue source is the County Office of Education Local Control Funding Formula (COE-LCFF), which includes:

Operations Grant, supporting countywide administrative oversight, instructional support, and fiscal services.

Alternative Education Grant, based on average daily attendance (ADA) for students served in county-operated schools.

Regional Services Grant, funding required countywide services such as business, curriculum, and instructional support to school districts.

Unlike districts, which receive Supplemental and Concentration Grants for unduplicated student counts, COEs receive targeted funding to support district oversight, technical assistance, and direct student programs.

The Plumas County Office of Education also receives a portion of its revenue through Basic Aid (Excess Tax) property tax collections, similar to the Plumas Unified School District. However, as a separate local educational agency, PCOE’s fiscal position, reserve levels, and operating funds are independent from those of the district.

While PUSD operates as a Basic Aid district and is currently under fiscal receivership due to insolvency, PCOE remains financially stable and continues to provide fiscal oversight, business support, and compliance monitoring for all districts within Plumas County.

Fiscal Condition

The Plumas County Office of Education (PCOE) and the Plumas Unified School District (PUSD) operate under a single-district, single-county organizational structure, meaning both entities share administrative and business office staff. Although PCOE and PUSD maintain separate financial records and reporting responsibilities under state law, their fiscal management functions are closely integrated to ensure efficiency and consistency in operations.

Under this structure, direct fiscal oversight and certification responsibilities are provided by the California Department of Education (CDE) rather than the county office, as there is no separate intermediate oversight agency. The CDE reviews and approves all interim reports, budget submissions, and fiscal certifications for both entities in compliance with Education Code §1240 and the provisions of AB 1200.

For the 2024–25 fiscal year, the Plumas County Office of Education remains financially stable, maintaining required reserves and operating within a balanced budget. The Office continues to fulfill its statutory obligations to provide instructional, business, and program support to the schools and students of Plumas County.

In contrast, the Plumas Unified School District, though part of the same governance structure, remains under state receivership and fiscal oversight due to a previously identified structural deficit and insufficient reserves. The CDE and the Fiscal Crisis and Management Assistance Team (FCMAT) continue to oversee the district's financial recovery and long-term stabilization efforts.

Although the Plumas County Office of Education and the Plumas Unified School District share administrative and fiscal staff under this unified structure, formal fiscal oversight of the district is performed directly by the California Department of Education (CDE). Under AB 1200 and AB 1840, CDE assumes responsibility for reviewing and certifying PUSD's interim reports, budget submissions, and multiyear projections, while FCMAT provides technical assistance and fiscal recovery support.

Within this framework, PCOE staff work in close collaboration with CDE and FCMAT to ensure accurate reporting, transparency, and adherence to state fiscal accountability standards. PCOE's role centers on maintaining the integrity of financial systems, coordinating shared business operations, and implementing corrective actions required under the state's fiscal recovery plan. This collaborative approach ensures alignment between PCOE and PUSD while preserving the accountability and independent fiscal reporting required by law.

Budget Components

The County Office of Education Budget is composed of multiple funds, each designated for a specific purpose under state law. The General Fund remains the largest and most significant, accounting for PCOE's day-to-day operational and instructional activities.

The General Fund is divided into:

Unrestricted Funds, used to support general operations, administrative functions, and countywide services.

Restricted Funds, used to account for categorical programs and grants that can only be spent for specific purposes.

Examples of restricted programs include County Community School, Alternative Education, and various state and federal grants. These funds must be spent in accordance with program guidelines and reporting requirements.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

- Special Revenue Funds
 - o Adult Education, Fund 11
 - o Child Development, Fund 12
 - o Forest Reserve, Fund 16
- Capital Project Funds
 - o Special Reserve for Capital Facilities Projects, Fund 40

LCFF Source - Object 8010-8099

REVISED ADOPTED BUDGET

Total Revenue	Unrestricted	Restricted
\$ 2,446,393	\$ 2,446,393	\$ -

LCFF revenue source represents majority of the total General Fund Revenues at 27%. It is the prime revenue component of the District’s total revenue sources.

Under the County Office of Education LCFF model, funding is derived from three main components: the Operations Grant, the Alternative Education Grant, and the Regional Services Grant. These components provide resources to support countywide administrative oversight, instructional and fiscal support to local districts, and educational programs operated directly by the county office.

While local property tax collections play a significant role in determining PCOE’s total LCFF entitlement, the County Office funding model differs from that of a school district. COE funding is structured to ensure the provision of mandated countywide services—such as fiscal oversight, instructional leadership, and student programs—rather than being primarily driven by average daily attendance (ADA) in the same manner as district LCFF calculations.

Because Plumas County operates as a single-district, single-county organization, LCFF revenue allocations and property tax flows for PCOE and the Plumas Unified School District (PUSD) are calculated separately but are closely interconnected in practice. Administrative and business operations are shared between the two entities, while revenue and expenditure reporting remain distinct and compliant with state accounting standards.

As Plumas Unified School District is a Basic Aid (Excess Tax) district, countywide property tax collections often exceed the combined LCFF entitlements for both the district and PCOE. In these cases, the COE’s share of property tax revenue continues to flow through the county apportionment process and is applied toward the COE-LCFF entitlement before any state aid is considered. When property tax revenues surpass the total entitlement, PCOE, like the district, becomes fully funded by local property taxes and receives minimal or no LCFF state aid.

This funding structure provides PCOE with stable, locally driven operational revenue but also ties its fiscal outlook closely to countywide assessed valuation trends and property tax performance. Careful monitoring of these factors remains essential to maintaining fiscal stability and ensuring sufficient resources to support educational and administrative services countywide.

	Estimated Actuals	Unaudited Actuals
2024-2025		
State Aid - Current Year	\$ 2,100,236.00	\$ 1,938,059.00
Education Protection Account State Aid - Current Year	\$ 283,943.00	\$ 419,426.00
State Aid - Prior Years	\$ -	\$ -
Tax Relief Subventions		
Homeowners' Exemptions	\$ 444.36	\$ 386.40
Timber Yield Tax	\$ 3,193.06	\$ 1,066.51
Other Subventions/In-Lieu Taxes	\$ -	\$ -
Tax Relief Subventions		
Secured Roll Taxes	\$ 198,160.69	\$ 80,122.65
Unsecured Roll Taxes	\$ 1,913.22	\$ 2,074.33
Prior Years' Taxes	\$ -	\$ -
Supplemental Taxes	\$ 1,348.00	\$ 1,172.12
Education Revenue Augmentation Fund (ERAF)	\$ -	\$ 4,085.57
	\$ 2,589,238.33	\$ 2,446,392.58

Change Narrative:

LCFF revenue increased by approximately \$142,845.75 from Estimated Actuals to Unaudited Actuals. The variance primarily reflects P-2 certification updates and final state apportionment adjustments for the 2024–25 fiscal year. These changes include minor revisions to the State Aid and Education Protection Account (EPA) allocations based on updated data submitted through the Principal Apportionment process, as well as final reporting of secured and unsecured property tax receipts.

Additional fluctuations in subvention categories such as Homeowners' Exemptions and Timber Yield Tax also contributed marginally to the overall increase. No structural funding changes occurred during the year; rather, the adjustments reflect final reconciliations between state, county, and local property tax data.

Federal Revenues - Object 8100-8299

REVISED ADOPTED BUDGET

Total Revenue	Unrestricted	Restricted
\$ 47,298	\$ -	\$ 47,298

Federal Revenue represents 8% of the total General Fund revenues.

Plumas Unified School District receives federal funding to support specific programs that serve high-need student populations and address targeted educational priorities. These funds are restricted in nature and must be used in accordance with federal program guidelines.

2024-2025	Estimated Actuals	Unaudited Actuals
Title I, Part A, Basic	\$ -	\$ -
Title I, Part D, Local Delinquent Programs	\$ -	\$ -
Title II, Part A, Supporting Effective Instruction	\$ 639.00	\$ 639.00
Title III, Immigrant Student Program	\$ -	\$ -
Title III, English Learner Program	\$ -	\$ -
Public Charter Schools Grant Program (PCSGP)	\$ -	\$ -
Other Every Student Succeeds Act	\$ 76,032.33	\$ 46,658.60
Career and Technical Education	\$ -	\$ -
All Other Federal Revenue	\$ -	\$ -
	\$ 76,671.33	\$ 47,297.60

Change Narrative:

Federal revenue decreased by approximately \$29,373.73 from Estimated Actuals to Unaudited Actuals. The variance is primarily due to unearned revenue adjustments in the Child Development Quality Improvement Program (Resource 5035). Funding for this program is based on eligible expenditures, and a portion of the 2024–25 allocation could not be recognized as revenue until program requirements are fully met.

The decrease also reflects final grant expenditure reconciliations within the Every Student Succeeds Act (ESSA) programs, where prior estimates were adjusted to align with allowable expenditures and reimbursement claims. All other federal program revenues, including Title I, II, and III, remained stable from Estimated to Unaudited Actuals.

Other State Revenue - Object 8300-8599

REVISED ADOPTED BUDGET

Total Revenue	Unrestricted	Restricted
\$ 1,560,693	\$ 5,653	\$ 1,555,040

Other State Revenue makes up 20% of the General Fund revenues.

Plumas Unified receives state revenue primarily through restricted programs that support specific educational services. These include special education funding, transportation, mandated cost reimbursements, lottery funds, and grants such as the Expanded Learning Opportunities Program (ELO-P). State revenue levels are subject to annual budget decisions and may vary based on changes in enrollment, program eligibility, and legislative priorities.

2024-2025	Estimated Actuals	Unaudited Actuals
Mandated Costs Reimbursements	\$ 9,850.00	\$ 2,871.00
Lottery - Unrestricted and Instructional Materials	\$ 10,622.84	\$ 2,384.45
Charter School Facility Grant	\$ -	\$ -
Drug/Alcohol/Tobacco Funds	\$ 61,756.89	\$ 78,000.00
California Clean Energy Jobs Act	\$ -	\$ -
Career Technical Education Incentive Grant Program	\$ 52,534.60	\$ 55,778.78
Arts and Music in Schools (Prop 28)	\$ 2,204.00	\$ 2,204.00
American Indian Early Childhood Education	\$ -	\$ -
Specialized Secondary	\$ -	\$ -
All Other State Revenue	\$ 1,342,271.00	\$ 1,419,454.91
	\$ 1,479,239.33	\$ 1,560,693.14

Change Narrative:

State revenue increased by approximately \$81,453.81 from Estimated Actuals to Unaudited Actuals. The variance reflects a combination of final state allocations, adjusted program expenditures, and accounting entries required at year-end.

Lottery revenue was overstated at Estimated Actuals due to a miscalculation of the annual allocation. The corrected 2024–25 Lottery funding totaled \$2,384.45, consistent with the state-certified distribution.

Tobacco Use Prevention Education (TUPE) funding increased due to an additional 2024–25 allocation received after the Estimated Actuals were prepared. Final TUPE revenue totaled \$78,000, up from \$61,756.89 projected earlier.

The Career Technical Education Incentive Grant (CTEIG) finished the year slightly higher than projected at \$55,778.78, reflecting the inclusion of indirect cost recovery and a corresponding reduction in unearned revenue from prior estimates.

The most significant adjustment is attributed to the STRS-on-Behalf contribution, which is included in All Other State Revenue. Per Education Code §8426 and CSAM Procedure 815, the state’s contribution to CalSTRS on behalf of local educational agencies must be recorded as both a revenue and an equal expenditure, resulting in a net-zero budget impact. This entry increased total state revenue and expenditures but does not change the fund balance.

Overall, these adjustments reflect final state certifications and compliance-related accounting entries required for accurate year-end reporting.

Other Local Revenue - Object 8600-8799

REVISED ADOPTED BUDGET

Total Revenue	Unrestricted	Restricted
\$ 4,900,545	\$ 2,069,173	\$ 2,831,372

Other Local Revenue represents 10% of the total General Fund revenues.

Local revenue for Plumas Unified includes a variety of sources such as Medi-Cal billing reimbursements, interest earnings, donations, Memoranda of Understanding (MOUs), and partnerships with other agencies. These funds are typically restricted or designated for specific programs and services and help supplement the district's core educational offerings. Local revenue amounts can vary annually depending on service levels, agreements, and available community support.

2024-2025	Estimated Actuals	Unaudited Actuals
Food Service Sales	\$ -	\$ -
Leases and Rentals	\$ -	\$ -
Interest	\$ 300,000.00	\$ 225,209.20
Interagency Services	\$ 1,159,206.99	\$ 1,644,616.28
All Other Local Revenue	\$ 2,685,875.93	\$ 3,030,719.06
	\$ 4,145,082.92	\$ 4,900,544.54

Change Narrative:

Local revenue increased by approximately \$755,461.62 from Estimated Actuals to Unaudited Actuals. The variance is primarily due to higher-than-anticipated interagency services and local partnership revenues, along with adjustments to interest earnings.

Quarter 4 interest earnings were not fully projected or posted at the time of Estimated Actuals, resulting in lower initial estimates. Final interest revenue totaled \$225,209.20, reflecting updated county treasury postings.

Interagency services revenue finished higher than projected at \$1,644,616.28, due to increased cost reimbursements and service activity among county and regional partners.

The All Other Local Revenue category also exceeded projections, primarily due to increased local donations and expanded partnership funding through the Children and Youth Behavioral Health Initiative (CYBHI) and the Mental Health Plumas County Partnership. These collaborative programs generated additional revenue to support countywide student wellness and behavioral health initiatives.

Overall, the increase in local revenue reflects stronger-than-anticipated partnership activity and final year-end interest and reimbursement adjustments.

Classified Salaries - Object 2000-2999

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
\$ 2,021,730	\$ 1,519,035	\$ 502,695

Classified salaries include all district positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. These roles support school and district operations in a variety of areas, including instructional support, clerical services, transportation, maintenance, and business services. Positions commonly classified in this category include paraprofessionals, secretaries, health aides, clerks, bus drivers, maintenance and operations staff, and administrative support personnel.

2024-2025	Estimated Actuals	Unaudited Actuals
Classified Instructional Salaries	\$ 37,550.45	\$ 39,918.79
Classified Support Salaries	\$ 277,987.62	\$ 277,525.62
Classified Supervisors' and Administrators' Salaries	\$ 606,099.64	\$ 606,557.14
Clerical, Technical and Office Salaries	\$ 1,031,744.28	\$ 1,035,663.35
Other Classified Salaries	\$ 35,024.61	\$ 62,064.98
	\$ 1,988,406.60	\$ 2,021,729.88

Change Narrative:

Classified salaries for 2024–25 increased by approximately \$33,323.28 from Estimated Actuals to Unaudited Actuals as of June 30, 2025. The variance primarily reflects final payroll reconciliations, year-end accrual adjustments, and additional hours worked within clerical, technical, and administrative support functions.

The modest increase is also attributable to the shared staffing structure between the Plumas County Office of Education and Plumas Unified School District under the single-district, single-county organization. Several classified administrative and business service positions are coded to PCOE for accurate financial reporting and compliance with state accounting standards.

While the year-end adjustment represents a slight increase, it aligns with normal fluctuations in classified payroll activity, including extra hours for fiscal closeout, temporary support assignments, and late-year position adjustments. Ongoing monitoring of staffing classifications and payroll allocations will continue to ensure accurate forecasting and consistency with funding sources.

Employee Benefits - Object 3000-3999

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
\$ 1,198,956	\$ 876,733	\$ 322,223

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare.

2024-2025	Estimated Actuals	Unaudited Actuals
STRS	\$ 116,226.62	\$ 168,674.44
PERS	\$ 489,971.65	\$ 491,571.56
OASDI/Medicare/Alternative	\$ 44,286.21	\$ 46,546.10
Health and Welfare Benefits	\$ 319,641.70	\$ 319,641.70
Unemployment Insurance	\$ 1,212.00	\$ 1,233.14
Workers' Compensation	\$ 65,932.16	\$ 67,299.45
OPEB, Allocated	\$ 65,731.56	\$ 61,886.56
OPEB, Active Employees	\$ -	\$ -
Other Employee Benefits	\$ 42,102.75	\$ 42,102.75
	\$ 1,145,104.65	\$ 1,198,955.70

Change Narrative:

Employee benefits for 2024–25 increased by approximately \$53,851.05 from Estimated Actuals to Unaudited Actuals as of June 30, 2025. The variance is primarily due to final year-end payroll reconciliations, updated retirement contribution rates, and adjustments to benefit cost allocations across programs and funds.

The most notable change occurred in STRS contributions, reflecting both regular rate adjustments and the required STRS-on-Behalf entry. This transaction, mandated under Education Code §8426 and CSAM Procedure 815, represents the state-paid CalSTRS contribution recorded as both a revenue and an equal expenditure to maintain a net-zero accounting impact. The inclusion of this entry increases total reported benefit expenditures but does not affect fund balance.

Other variances include minor increases in PERS, OASDI/Medicare, and workers' compensation due to adjusted payroll levels and updated premium rates. When excluding the STRS-on-Behalf adjustment, overall benefit expenditures changed by less than 1%, indicating stable and accurately projected costs.

Books and Supplies - Object 4000-4999

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
\$ 331,887	\$ 39,672	\$ 292,215

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

2024-2025	Estimated Actuals	Unaudited Actuals
Approved Textbooks and Core Curricula Materials	\$ -	\$ -
Books and Other Reference Materials	\$ 74,093.55	\$ 70,685.25
Materials and Supplies	\$ 277,953.87	\$ 244,081.54
Noncapitalized Equipment	\$ 17,081.88	\$ 17,120.46
Food	\$ -	\$ -
	\$ 369,129.30	\$ 331,887.25

Change Narrative:

Total expenditures in books, supplies, and non-capitalized equipment decreased by approximately 10% from the 2024–25 Estimated Actuals to the Unaudited Actuals. This reduction primarily reflects conservative spending practices and the continued effects of cost containment measures implemented during the year. Departments monitored expenditures closely in response to fiscal oversight and cash management priorities, resulting in lower-than-anticipated spending across several operational categories.

The decrease was most notable in materials and supplies, which came in below projections due to the timing of orders and delivery schedules, as well as the deferral of certain program and technology purchases to the 2025–26 fiscal year. Books and reference materials also trended slightly lower than expected, as instructional updates and replacements were postponed pending curriculum review and funding confirmation.

Overall, the 10% decrease demonstrates continued fiscal restraint and disciplined resource management within PCOE, with minimal impact on instructional or program operations. Expenditure patterns remain consistent with cautious budgeting practices that prioritize stability and long-term financial health.

Services and Other Oper. Exp. - Object 5000-5999

REVISED ADOPTED BUDGET

Total Expenditures	Unrestricted	Restricted
\$ 3,105,494	\$ 1,565,477	\$ 1,540,017

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

2024-2025	Estimated Actuals	Unaudited Actuals
Subagreements for Services	\$ 828,563.75	\$ 1,153,113.37
Travel and Conferences	\$ 130,647.55	\$ 104,707.15
Dues and Memberships	\$ 22,510.50	\$ 20,884.00
Operations and Housekeeping Services	\$ -	\$ -
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$ 11,581.92	\$ 11,212.18
Transfers of Direct Costs	\$ -	\$ -
Transfers of Direct Costs - Interfund	\$ -	\$ -
Professional/Consulting Services and Operating Expenditures	\$ 1,242,742.92	\$ 1,701,284.86
Communications	\$ 127,546.12	\$ 89,834.99
	\$ 1,381,870.96	\$ 1,802,332.03

Change Narrative:

Services and operating expenditures increased by approximately 30% from the 2024–25 Estimated Actuals to the Unaudited Actuals. The variance reflects higher contracted service costs, technical assistance, and interagency support activities necessary to meet countywide operational and oversight needs under the single-district, single-county structure.

While the Plumas County Office of Education (PCOE) remains fiscally stable, the increase is primarily related to expanded oversight and compliance support for the Plumas Unified School District, which continues under state receivership. Notable cost drivers included contracted financial and administrative support, consulting services from FCMAT and School Services of California, and grant expenditure reclassifications shifting costs from supplies to services to align with program requirements.

Other expenditure categories, such as travel, memberships, and general operations, remained below prior projections as conservative spending practices continued. Overall, the 30% increase represents targeted and necessary investments in fiscal oversight, technical assistance, and operational compliance, supporting both the district’s fiscal recovery and PCOE’s continuing administrative responsibilities.

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

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$143,537.19
	Appropriations Subject to Limit	\$143,537.19
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	4.79%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

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

Date: _____

Printed Name: Andrea White _____

Title: County Superintendent _____

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

For County Office of Education:

Stephanie Shatto _____

Name

Interim Chief Business Official

Title

530-283-6500 _____

Telephone

sshatto@pcoe.k12.ca.us _____

E-mail Address

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	2,446,392.58	0.00	2,446,392.58	2,301,492.01	0.00	2,301,492.01	-5.9%
2) Federal Revenue		8100-8299	0.00	47,297.60	47,297.60	0.00	303,232.24	303,232.24	541.1%
3) Other State Revenue		8300-8599	5,653.41	1,555,039.73	1,560,693.14	20,440.00	1,318,244.23	1,338,684.23	-14.2%
4) Other Local Revenue		8600-8799	2,069,172.89	2,831,371.65	4,900,544.54	2,064,131.19	156,547.36	2,220,678.55	-54.7%
5) TOTAL, REVENUES			4,521,218.88	4,433,708.98	8,954,927.86	4,386,063.20	1,778,023.83	6,164,087.03	-31.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	323,735.20	207,347.58	531,082.78	377,851.21	341,422.02	719,273.23	35.4%
2) Classified Salaries		2000-2999	1,519,035.00	502,694.88	2,021,729.88	2,814,756.20	728,538.39	3,543,294.59	75.3%
3) Employee Benefits		3000-3999	876,733.00	322,222.70	1,198,955.70	1,470,570.12	428,382.27	1,898,952.39	58.4%
4) Books and Supplies		4000-4999	39,671.92	292,215.33	331,887.25	17,908.85	173,890.93	191,799.78	-42.2%
5) Services and Other Operating Expenditures		5000-5999	1,565,476.54	1,540,017.19	3,105,493.73	545,370.98	1,165,394.41	1,710,765.39	-44.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(181,973.55)	181,973.55	0.00	(5,175.85)	5,175.85	0.00	0.0%
9) TOTAL, EXPENDITURES			4,142,678.11	3,046,471.23	7,189,149.34	5,221,281.51	2,842,803.87	8,064,085.38	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			378,540.77	1,387,237.75	1,765,778.52	(835,218.31)	(1,064,780.04)	(1,899,998.35)	-207.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	37,212.45	0.00	37,212.45	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	23,549.62	(23,549.62)	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,762.07	(23,549.62)	37,212.45	0.00	0.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			439,302.84	1,363,688.13	1,802,990.97	(835,218.31)	(1,064,780.04)	(1,899,998.35)	-205.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,811,494.69	1,747,428.43	6,558,923.12	5,288,465.09	3,111,116.56	8,399,581.65	28.1%
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)			4,811,494.69	1,747,428.43	6,558,923.12	5,288,465.09	3,111,116.56	8,399,581.65	28.1%
d) Other Restatements		9795	37,667.56	0.00	37,667.56	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,849,162.25	1,747,428.43	6,596,590.68	5,288,465.09	3,111,116.56	8,399,581.65	27.3%
2) Ending Balance, June 30 (E + F1e)			5,288,465.09	3,111,116.56	8,399,581.65	4,453,246.78	2,046,336.52	6,499,583.30	-22.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,111,116.56	3,111,116.56	0.00	2,046,336.52	2,046,336.52	-34.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	4,153,700.72	0.00	4,153,700.72	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,288,465.09	0.00	5,288,465.09	61,158.06	0.00	61,158.06	-98.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	238,388.00	0.00	238,388.00	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,852,623.05	2,284,027.73	7,136,650.78				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	22,480.74	0.00	22,480.74				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,831,920.47	1,764,816.79	3,596,737.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,707,024.26	4,048,844.52	10,755,868.78				
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	1,418,559.17	680,977.77	2,099,536.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	256,750.19	256,750.19				
6) TOTAL, LIABILITIES			1,418,559.17	937,727.96	2,356,287.13				
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)			5,288,465.09	3,111,116.56	8,399,581.65				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,938,059.00	0.00	1,938,059.00	1,975,289.00	0.00	1,975,289.00	1.9%
Education Protection Account State Aid - Current Year		8012	419,426.00	0.00	419,426.00	238,388.00	0.00	238,388.00	-43.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	386.40	0.00	386.40	403.26	0.00	403.26	4.4%
Timber Yield Tax		8022	1,066.51	0.00	1,066.51	1,113.03	0.00	1,113.03	4.4%
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	80,122.65	0.00	80,122.65	83,708.18	0.00	83,708.18	4.5%
Unsecured Roll Taxes		8042	2,074.33	0.00	2,074.33	2,093.00	0.00	2,093.00	0.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,172.12	0.00	1,172.12	497.54	0.00	497.54	-57.6%
Education Revenue Augmentation Fund (ERAF)		8045	4,085.57	0.00	4,085.57	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,446,392.58	0.00	2,446,392.58	2,301,492.01	0.00	2,301,492.01	-5.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,446,392.58	0.00	2,446,392.58	2,301,492.01	0.00	2,301,492.01	-5.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
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		639.00	639.00		300.00	300.00	-53.1%
Title III, Immigrant Student Program	4201	8290		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)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		46,658.60	46,658.60		302,932.24	302,932.24	549.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	47,297.60	47,297.60	0.00	303,232.24	303,232.24	541.1%
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	2,871.00	0.00	2,871.00	9,850.00	0.00	9,850.00	243.1%
Lottery - Unrestricted and Instructional Materials		8560	1,774.89	609.56	2,384.45	2,000.00	10,622.84	12,622.84	429.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		78,000.00	78,000.00		75,001.00	75,001.00	-3.8%
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		55,778.78	55,778.78		134,829.39	134,829.39	141.7%
Arts and Music in Schools (Prop 28)	6770	8590		2,204.00	2,204.00		2,204.00	2,204.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,007.52	1,418,447.39	1,419,454.91	8,590.00	1,095,587.00	1,104,177.00	-22.2%
TOTAL, OTHER STATE REVENUE			5,653.41	1,555,039.73	1,560,693.14	20,440.00	1,318,244.23	1,338,684.23	-14.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	225,209.20	0.00	225,209.20	225,209.20	0.00	225,209.20	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,644,616.28	0.00	1,644,616.28	1,666,323.74	0.00	1,666,323.74	1.3%
Mitigation/Developer Fees		8681	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)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	199,347.41	2,831,371.65	3,030,719.06	172,598.25	156,547.36	329,145.61	-89.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,069,172.89	2,831,371.65	4,900,544.54	2,064,131.19	156,547.36	2,220,678.55	-54.7%
TOTAL, REVENUES			4,521,218.88	4,433,708.98	8,954,927.86	4,386,063.20	1,778,023.83	6,164,087.03	-31.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	228,466.79	141,374.34	369,841.13	206,923.88	208,366.62	415,290.50	12.3%
Certificated Pupil Support Salaries		1200	0.00	750.00	750.00	0.00	0.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,268.41	65,223.24	160,491.65	170,927.33	133,055.40	303,982.73	89.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			323,735.20	207,347.58	531,082.78	377,851.21	341,422.02	719,273.23	35.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	21,326.83	18,591.96	39,918.79	25,143.51	33,000.95	58,144.46	45.7%
Classified Support Salaries		2200	44,652.21	232,873.41	277,525.62	92,115.26	300,666.79	392,782.05	41.5%
Classified Supervisors' and Administrators' Salaries		2300	428,492.91	178,064.23	606,557.14	789,237.21	349,365.84	1,138,603.05	87.7%
Clerical, Technical and Office Salaries		2400	990,394.06	45,269.29	1,035,663.35	1,845,658.81	45,269.29	1,890,928.10	82.6%
Other Classified Salaries		2900	34,168.99	27,895.99	62,064.98	62,601.41	235.52	62,836.93	1.2%
TOTAL, CLASSIFIED SALARIES			1,519,035.00	502,694.88	2,021,729.88	2,814,756.20	728,538.39	3,543,294.59	75.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	73,363.29	95,311.15	168,674.44	86,129.68	73,378.72	159,508.40	-5.4%
PERS		3201-3202	375,132.07	116,439.49	491,571.56	719,542.89	177,209.24	896,752.13	82.4%
OASDI/Medicare/Alternative		3301-3302	29,969.09	16,577.01	46,546.10	48,703.02	20,058.59	68,761.61	47.7%
Health and Welfare Benefits		3401-3402	245,078.27	74,563.43	319,641.70	423,074.85	128,742.69	551,817.54	72.6%
Unemployment Insurance		3501-3502	885.45	347.69	1,233.14	1,534.81	521.64	2,056.45	66.8%
Workers' Compensation		3601-3602	48,315.52	18,983.93	67,299.45	83,750.56	28,471.39	112,221.95	66.8%
OPEB, Allocated		3701-3702	61,886.56	0.00	61,886.56	65,731.56	0.00	65,731.56	6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,102.75	0.00	42,102.75	42,102.75	0.00	42,102.75	0.0%
TOTAL, EMPLOYEE BENEFITS			876,733.00	322,222.70	1,198,955.70	1,470,570.12	428,382.27	1,898,952.39	58.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	70,685.25	70,685.25	0.00	64,493.98	64,493.98	-8.8%
Materials and Supplies		4300	37,951.81	206,129.73	244,081.54	16,188.74	99,545.49	115,734.23	-52.6%
Noncapitalized Equipment		4400	1,720.11	15,400.35	17,120.46	1,720.11	9,851.46	11,571.57	-32.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,671.92	292,215.33	331,887.25	17,908.85	173,890.93	191,799.78	-42.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	645,080.68	508,032.69	1,153,113.37	0.00	828,563.75	828,563.75	-28.1%
Travel and Conferences		5200	6,949.89	97,757.26	104,707.15	10,740.46	86,880.03	97,620.49	-6.8%
Dues and Memberships		5300	20,445.00	439.00	20,884.00	21,771.50	300.00	22,071.50	5.7%
Insurance		5400 - 5450	24,457.18	0.00	24,457.18	24,457.18	0.00	24,457.18	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,985.75	7,226.43	11,212.18	5,740.08	5,841.84	11,581.92	3.3%
Transfers of Direct Costs		5710	599.70	(599.70)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	774,123.35	927,161.51	1,701,284.86	355,115.64	243,808.79	598,924.43	-64.8%
Communications		5900	89,834.99	0.00	89,834.99	127,546.12	0.00	127,546.12	42.0%

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)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,565,476.54	1,540,017.19	3,105,493.73	545,370.98	1,165,394.41	1,710,765.39	-44.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(181,973.55)	181,973.55	0.00	(5,175.85)	5,175.85	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(181,973.55)	181,973.55	0.00	(5,175.85)	5,175.85	0.00	0.0%
TOTAL, EXPENDITURES			4,142,678.11	3,046,471.23	7,189,149.34	5,221,281.51	2,842,803.87	8,064,085.38	12.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	37,212.45	0.00	37,212.45	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			37,212.45	0.00	37,212.45	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
County School Bldg Aid		8961	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)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	23,549.62	(23,549.62)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,549.62	(23,549.62)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,762.07	(23,549.62)	37,212.45	0.00	0.00	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	2,446,392.58	0.00	2,446,392.58	2,301,492.01	0.00	2,301,492.01	-5.9%
2) Federal Revenue		8100-8299	0.00	47,297.60	47,297.60	0.00	303,232.24	303,232.24	541.1%
3) Other State Revenue		8300-8599	5,653.41	1,555,039.73	1,560,693.14	20,440.00	1,318,244.23	1,338,684.23	-14.2%
4) Other Local Revenue		8600-8799	2,069,172.89	2,831,371.65	4,900,544.54	2,064,131.19	156,547.36	2,220,678.55	-54.7%
5) TOTAL, REVENUES			4,521,218.88	4,433,708.98	8,954,927.86	4,386,063.20	1,778,023.83	6,164,087.03	-31.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	1,498,020.33	631,625.66	2,129,645.99	361,730.01	710,032.19	1,071,762.20	-49.7%
2) Instruction - Related Services		2000-2999	369,860.07	176,440.00	546,300.07	665,494.04	158,840.85	824,334.89	50.9%
3) Pupil Services		3000-3999	1,383.70	1,428,750.93	1,430,134.63	1,212.48	1,349,091.42	1,350,303.90	-5.6%
4) Ancillary Services		4000-4999	4,754.14	3,098.91	7,853.05	0.00	0.00	0.00	-100.0%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	2,268,659.87	799,857.30	3,068,517.17	4,192,844.98	619,525.57	4,812,370.55	56.8%
8) Plant Services		8000-8999	0.00	6,698.43	6,698.43	0.00	5,313.84	5,313.84	-20.7%
9) Other Outgo		9000-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,142,678.11	3,046,471.23	7,189,149.34	5,221,281.51	2,842,803.87	8,064,085.38	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			378,540.77	1,387,237.75	1,765,778.52	(835,218.31)	(1,064,780.04)	(1,899,998.35)	-207.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	37,212.45	0.00	37,212.45	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	23,549.62	(23,549.62)	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,762.07	(23,549.62)	37,212.45	0.00	0.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			439,302.84	1,363,688.13	1,802,990.97	(835,218.31)	(1,064,780.04)	(1,899,998.35)	-205.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,811,494.69	1,747,428.43	6,558,923.12	5,288,465.09	3,111,116.56	8,399,581.65	28.1%
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)			4,811,494.69	1,747,428.43	6,558,923.12	5,288,465.09	3,111,116.56	8,399,581.65	28.1%
d) Other Restatements		9795	37,667.56	0.00	37,667.56	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,849,162.25	1,747,428.43	6,596,590.68	5,288,465.09	3,111,116.56	8,399,581.65	27.3%
2) Ending Balance, June 30 (E + F1e)			5,288,465.09	3,111,116.56	8,399,581.65	4,453,246.78	2,046,336.52	6,499,583.30	-22.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,111,116.56	3,111,116.56	0.00	2,046,336.52	2,046,336.52	-34.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	4,153,700.72	0.00	4,153,700.72	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,288,465.09	0.00	5,288,465.09	61,158.06	0.00	61,158.06	-98.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	238,388.00	0.00	238,388.00	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	1,680.00	1,680.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	54,880.62	50,843.87
6211	Literacy Coaches and Reading Specialists Grant Program	341,589.88	142,326.96
6266	Educator Effectiveness, FY 2021-22	20,188.27	20,188.27
6300	Lottery: Instructional Materials	11,684.30	12,249.97
6318	Antibias Education Grant	11,203.43	60,993.76
6332	CA Community Schools Partnership Act - Implementation Grant	235,005.11	410,474.20
6546	Mental Health-Related Services	1,662.00	2,672.00
6620	Reversing Opioid Overdoses	10,216.57	8,596.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	435.10	2,639.10
7388	SB 117 COVID-19 LEA Response Funds	486.00	486.00
7399	LCFF Equity Multiplier	80,000.00	80,000.00
7412	A-G Access/Success Grant	1,698.00	1,698.00
7413	A-G Learning Loss Mitigation Grant	637.00	637.00
7435	Learning Recovery Emergency Block Grant	23,549.00	23,549.00
7810	Other Restricted State	700,053.73	774,509.11
9010	Other Restricted Local	1,616,147.55	452,793.17
Total, Restricted Balance		3,111,116.56	2,046,336.52

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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
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	7.88	7.88	7.88	7.90	7.90	7.90
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	5.53	5.53	5.53	5.60	5.60	5.60
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)	13.41	13.41	13.41	13.50	13.50	13.50
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	13.41	13.41	13.41	13.50	13.50	13.50
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	1,850.17	1,850.17	1,850.17	1,866.30	1,866.30	1,866.30
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 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			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		23,906.00	23,906.00			23,906.00	
Net Pension Liability	2,132,064.00	1,160,686.00	3,292,750.00			3,292,750.00	
Total/Net OPEB Liability	58,142.78	9,464.78	67,607.56			67,607.56	
Compensated Absences Payable	91,984.35	27,558.65	119,543.00			119,543.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,282,191.13	1,221,615.43	3,503,806.56	0.00	0.00	3,503,806.56	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,189,149.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	376,570.75
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
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	442,563.58
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.			
D. Plus additional MOE expenditures:				442,563.58
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				6,370,015.01
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
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.)	5,176,215.06		0.00	
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)	5,176,215.06		0.00	
B. Required effort (Line A.2 times 90%)	4,658,593.55		0.00	
C. Current year expenditures (Line I.E and Line II.B)	6,370,015.01		0.00	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	136,260.74		136,260.74			143,537.19
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	136,260.74		136,260.74			143,537.19
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)			0.00			0.00
5. Other ADA (Preload/Line B4, PY column)	1,820.00		1,820.00			1,850.17
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	1,419,411.00		1,419,411.00			1,419,411.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2023-24			Adjustments to 2024-25		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	0.00		0.00	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.00	0.00	0.00	0.00	0.00	0.00
	2024-25 P2 Report			2025-26 P2 Estimate		
CURRENT YEAR DISTRICT ADA			1,850.17			1,866.30
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)						
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE						
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	386.40		386.40	403.26		403.26
2. Timber Yield Tax (Object 8022)	1,066.51		1,066.51	1,113.03		1,113.03
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	80,122.65		80,122.65	83,708.18		83,708.18
5. Unsecured Roll Taxes (Object 8042)	2,074.33		2,074.33	2,093.00		2,093.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,172.12		1,172.12	497.54		497.54
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,085.57		4,085.57	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines C1 through C16)	88,907.58	0.00	88,907.58	87,815.01	0.00	87,815.01
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	88,907.58	0.00	88,907.58	87,815.01	0.00	87,815.01
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	2,357,485.00		2,357,485.00	2,213,677.00		2,213,677.00
26. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	2,357,485.00	0.00	2,357,485.00	2,213,677.00	0.00	2,213,677.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	8,954,927.86		8,954,927.86	6,164,087.03		6,164,087.03
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	225,209.20		225,209.20	225,209.20		225,209.20
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit						
			2024-25 Actual			2025-26 Budget

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines A2 plus A13)			136,260.74			143,537.19
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0166			1.0087
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			143,537.19			154,110.18
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			143,537.19			154,110.18
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			88,907.58			87,815.01
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			54,629.61			66,295.17
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			3,702.97			5,844.04
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			92,610.55			93,659.05
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			50,926.64			60,451.13
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			92,610.55			
b. State Subventions (Line D13)			50,926.64			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			143,537.19			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)						0.00
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			143,537.19			154,110.18
17 Appropriations Subject to the Limit						

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) 631,073.97
- 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) 3,058,807.83

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) 20.63%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 371,174.72
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 278,777.87

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)	669.13
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	650,621.72
9. Carry-Forward Adjustment (Part IV, Line F)	(380,934.33)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	269,687.40
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,484,565.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	546,300.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	922,101.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,853.05
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	112,659.67
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	18,497.70
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)	1,777,327.95
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)	510,079.26
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)	2,574.37
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)	3,454.93
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	19,096.71
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	220,822.95
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	5,625,333.91
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)	11.57%
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)	4.79%

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)	650,621.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	175,168.54
2. Carry-forward adjustment amount deferred from prior year(s), if any	(63,094.21)
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 (20.33%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (20.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (20.33%) times Part III, Line B19); zero if positive	(380,934.33)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(380,934.33)
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:	4.79%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-190467.16) is applied to the current year calculation and the remainder (\$-190467.17) is deferred to one or more future years:	8.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-126978.11) is applied to the current year calculation and the remainder (\$-253956.22) is deferred to one or more future years:	9.31%
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)	(380,934.33)

Approved indirect cost rate: 20.33%
Highest rate used in any program: 20.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4038	273,641.78	55,631.37	20.33%
01	4126	2,159.89	439.11	20.33%
01	5630	38,265.91	5,793.69	15.14%
01	6054	10,624.98	2,150.60	20.24%
01	6057	4,036.75	820.67	20.33%
01	6211	90,094.01	18,316.11	20.33%
01	6318	371.34	75.49	20.33%
01	6332	200,169.75	40,694.51	20.33%
01	6333	165,305.45	33,606.60	20.33%
01	6387	47,591.86	8,186.92	17.20%
01	6680	31,314.43	6,185.57	19.75%
01	6685	31,699.55	5,800.45	18.30%
01	6762	10,170.37	2,067.63	20.33%
01	6770	3,098.91	30.99	1.00%
01	7368	6,635.30	1,348.96	20.33%
01	7810	233,451.73	824.88	0.35%

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	57,383.17		11,074.74	68,457.91
2. State Lottery Revenue	8560	1,774.89		609.56	2,384.45
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)		59,158.06	0.00	11,684.30	70,842.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	59,158.06	0.00	11,684.30	70,842.36
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	53,691.10	0.00	53,691.10	9,138.89		62,829.99
3100	Alternative Schools	25,261.66	0.00	25,261.66	4,299.85		29,561.51
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	398,148.93	688.09	398,837.02	67,887.03		466,724.05
3500	County Community Schools	148,402.41	550.47	148,952.88	25,353.64		174,306.52
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	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	31,239.73	0.00	31,239.73	5,317.39		36,557.12
4110	Regular Education, Adult	3,519.95	1,789.02	5,308.97	903.65		6,212.62
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
4780	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	449,394.17	1,294,656.53	1,744,050.70	296,859.15		2,040,909.85
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	733,200.67	605.52	733,806.19	124,902.95		858,709.14
Other Goals							
7110	Nonagency - Educational	708,009.58	17,369.51	725,379.09	123,468.56		848,847.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	6,003.18	5,146.88	11,150.06	1,897.88		13,047.94
8600	County Services to Districts	2,229,918.45	963.32	2,230,881.77	379,723.86		2,610,605.63
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	40,837.31		40,837.31
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total County School Service and Charter Schools Funds Expenditures	4,786,789.83	1,321,769.34	6,108,559.17	1,080,590.16	0.00	7,189,149.33

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	53,691.10	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	53,691.10
3100	Alternative Schools	25,261.66	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	25,261.66
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	393,028.92	5,120.01	0.00	0.00	0.00	0.00	0.00			0.00	0.00	398,148.93
3500	County Community Schools	142,914.91	5,120.03	0.00	367.47	0.00	0.00	0.00			0.00	0.00	148,402.41
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	31,239.73	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31,239.73
4110	Regular Education, Adult	0.00	3,519.95	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,519.95
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	278,862.72	0.00	27,302.12	0.00	131,921.35	0.00	7,853.05			0.00	3,454.93	449,394.17
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	669,216.43	63,984.24	0.00	0.00	0.00	0.00	0.00			0.00	0.00	733,200.67
Other Goals													
7110	Nonagency - Educational	535,430.52	2,217.75	34,805.94	6,122.18	3,556.75	0.00	0.00	0.00	125,876.44	0.00	0.00	708,009.58
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	6,003.18	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	6,003.18
8600	County Services to Districts		219,713.43	148,154.46	0.00	0.00	0.00	0.00		1,862,050.56	0.00	0.00	2,229,918.45
Total Direct Charged Costs		2,129,645.99	305,678.59	210,262.52	6,489.65	135,478.10	0.00	7,853.05	0.00	1,987,927.00	0.00	3,454.93	4,786,789.83

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2024-25
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	688.09	0.00	0.00	688.09
3500	County Community Schools	550.47	0.00	0.00	550.47
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	1,789.02	0.00	0.00	1,789.02
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	1,294,656.53	0.00	0.00	1,294,656.53
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	605.52	0.00	0.00	605.52
Other Goals					
7110	Nonagency - Educational	14,126.01	3,243.50	0.00	17,369.51
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Sv cs.	5,146.88	0.00	0.00	5,146.88
8600	County Services to Districts	963.32	0.00	0.00	963.32
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,318,525.84	3,243.50	0.00	1,321,769.34

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

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	111,439.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	18,497.70
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	671,875.56
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	278,777.87
5	Total Central Administration Costs in County School Service and Charter Schools Funds	1,080,590.17
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,786,789.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,321,769.34
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	6,108,559.17
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	19,096.71
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	220,822.95
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	239,919.66
D.	Total Direct Charged and Allocated Costs (B3 + C5)	6,348,478.83
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	17.02%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	0.00	0.00	0.00	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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					37,212.45	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	37,212.45		
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		

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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	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
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		

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
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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	37,212.45	37,212.45	0.00	0.00

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Plumas County Office of Education

Plumas County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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

Plumas County Office of Education

Plumas County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7430-0-0000-0000-8590	7430	(\$28,205.00)
Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.		
01-7430-0-0000-0000-9791	7430	\$28,205.00
Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.		

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

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

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

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

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

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

Passed

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7430-0-0000-0000-8590	01	7430	(\$28,205.00)
Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.			
01-7430-0-0000-0000-9791	01	7430	\$28,205.00
Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.			

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

Passed

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

Passed

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

Passed

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7430-0-0000-0000-8590	7430	8590	(\$28,205.00)
Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.			

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7430-0-0000-0000-9791	7430	9791	\$28,205.00

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<u>Passed</u>
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7430	8590	(\$28,205.00)

Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.

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

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

FUND	RESOURCE	VALUE
01	7430	(\$28,205.00)

Explanation: Had a beginning balance for this resource, paying it back due to being an expired resource with unspent funds.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	<u>Passed</u>
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.	<u>Exception</u>
<hr/> Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$11.57 % Explanation: The Plumas County Office of Education operates as a single-district, single-county organization with shared administrative and business services for both the COE and Plumas Unified School District. This structure results in a higher proportion of administrative costs recorded under the COE and a smaller direct cost base, causing the indirect cost rate to exceed the typical range. All coding has been reviewed and is consistent with CSAM guidelines.	
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

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

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

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

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

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	33,423.00	33,423.00	0.0%
4) Other Local Revenue		8600-8799	1,123.37	0.00	-100.0%
5) TOTAL, REVENUES			34,546.37	33,423.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,862.76	7,543.99	55.1%
3) Employee Benefits		3000-3999	1,511.17	2,349.89	55.5%
4) Books and Supplies		4000-4999	67.14	67.14	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,655.64	13,600.00	7.5%
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			19,096.71	23,561.02	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,449.66	9,861.98	-36.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,449.66	9,861.98	-36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,657.49	43,107.15	55.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,657.49	43,107.15	55.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,657.49	43,107.15	55.9%
2) Ending Balance, June 30 (E + F1e)			43,107.15	52,969.13	22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,983.78	51,845.76	23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,123.37	1,123.37	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	41,875.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,286.95		
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			44,162.79		
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	1,055.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,055.64		
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)					
			43,107.15		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	33,423.00	33,423.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,423.00	33,423.00	0.0%
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	1,123.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	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			1,123.37	0.00	-100.0%
TOTAL, REVENUES			34,546.37	33,423.00	-3.3%
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	4,862.76	7,543.99	55.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,862.76	7,543.99	55.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,305.49	2,030.78	55.6%
OASDI/Medicare/Alternative		3301-3302	70.51	109.40	55.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.43	3.77	55.1%
Workers' Compensation		3601-3602	132.74	205.94	55.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,511.17	2,349.89	55.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67.14	67.14	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67.14	67.14	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,655.64	13,600.00	7.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,655.64	13,600.00	7.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,096.71	23,561.02	23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
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	33,423.00	33,423.00	0.0%
4) Other Local Revenue		8600-8799	1,123.37	0.00	-100.0%
5) TOTAL, REVENUES			34,546.37	33,423.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,655.64	13,600.00	7.5%
2) Instruction - Related Services	2000-2999		6,441.07	9,961.02	54.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			19,096.71	23,561.02	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,449.66	9,861.98	-36.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,449.66	9,861.98	-36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,657.49	43,107.15	55.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,657.49	43,107.15	55.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,657.49	43,107.15	55.9%
2) Ending Balance, June 30 (E + F1e)			43,107.15	52,969.13	22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,983.78	51,845.76	23.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,123.37	1,123.37	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	41,983.78	51,845.76
Total, Restricted Balance		41,983.78	51,845.76

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	150,190.76	109,325.76	-27.2%
3) Other State Revenue		8300-8599	70,632.19	39,163.73	-44.6%
4) Other Local Revenue		8600-8799	4,448.12	4,448.12	0.0%
5) TOTAL, REVENUES			225,271.07	152,937.61	-32.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,355.20	57,355.20	0.0%
3) Employee Benefits		3000-3999	17,940.10	17,940.10	0.0%
4) Books and Supplies		4000-4999	4,803.61	4,803.61	0.0%
5) Services and Other Operating Expenditures		5000-5999	140,724.04	68,390.58	-51.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			220,822.95	148,489.49	-32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,448.12	4,448.12	0.0%
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)			4,448.12	4,448.12	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,246.81	25,694.93	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,246.81	25,694.93	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,246.81	25,694.93	20.9%
2) Ending Balance, June 30 (E + F1e)			25,694.93	30,143.05	17.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,694.93	30,143.05	17.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,929.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	93,854.89		
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			99,784.28		
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	73.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	74,016.15		
6) TOTAL, LIABILITIES			74,089.35		
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)			25,694.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,190.76	109,325.76	-27.2%
TOTAL, FEDERAL REVENUE			150,190.76	109,325.76	-27.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	70,632.19	39,163.73	-44.6%
TOTAL, OTHER STATE REVENUE			70,632.19	39,163.73	-44.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,448.12	4,448.12	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,448.12	4,448.12	0.0%
TOTAL, REVENUES			225,271.07	152,937.61	-32.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	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	57,355.20	57,355.20	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,355.20	57,355.20	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,514.62	15,514.62	0.0%
OASDI/Medicare/Alternative		3301-3302	831.65	831.65	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	28.68	28.68	0.0%
Workers' Compensation		3601-3602	1,565.15	1,565.15	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			17,940.10	17,940.10	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,247.39	1,247.39	0.0%
Materials and Supplies		4300	3,556.22	3,556.22	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,803.61	4,803.61	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	186.00	186.00	0.0%
Dues and Memberships		5300	0.00	125.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	660.00	660.00	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	139,878.04	67,419.58	-51.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,724.04	68,390.58	-51.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			220,822.95	148,489.49	-32.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
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	150,190.76	109,325.76	-27.2%
3) Other State Revenue		8300-8599	70,632.19	39,163.73	-44.6%
4) Other Local Revenue		8600-8799	4,448.12	4,448.12	0.0%
5) TOTAL, REVENUES			225,271.07	152,937.61	-32.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,660.90	2,660.90	0.0%
2) Instruction - Related Services	2000-2999		217,502.05	145,168.59	-33.3%
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		660.00	660.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			220,822.95	148,489.49	-32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,448.12	4,448.12	0.0%
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)			4,448.12	4,448.12	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,246.81	25,694.93	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,246.81	25,694.93	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,246.81	25,694.93	20.9%
2) Ending Balance, June 30 (E + F1e)			25,694.93	30,143.05	17.3%
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					
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	25,694.93	30,143.05	17.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	248,083.02	1,350,000.00	444.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	385.90	0.00	-100.0%
5) TOTAL, REVENUES			248,468.92	1,350,000.00	443.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	210,870.56	1,125,000.00	433.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			210,870.56	1,125,000.00	433.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,598.36	225,000.00	498.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	37,212.45	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,212.45)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			385.91	225,000.00	58,203.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,475.20	11,861.11	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,475.20	11,861.11	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,475.20	11,861.11	3.4%
2) Ending Balance, June 30 (E + F1e)			11,861.11	236,861.11	1,897.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,861.11	236,861.11	1,897.0%
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	11,861.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			11,861.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,861.11		
FEDERAL REVENUE					
Forest Reserve Funds		8260	37,212.45	225,000.00	504.6%
Pass-Through Revenues from					
Federal Sources		8287	210,870.57	1,125,000.00	433.5%
TOTAL, FEDERAL REVENUE			248,083.02	1,350,000.00	444.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	385.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			385.90	0.00	-100.0%
TOTAL, REVENUES			248,468.92	1,350,000.00	443.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	210,870.56	1,125,000.00	433.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,870.56	1,125,000.00	433.5%
TOTAL, EXPENDITURES			210,870.56	1,125,000.00	433.5%
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	37,212.45	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,212.45	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	248,083.02	1,350,000.00	444.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	385.90	0.00	-100.0%
5) TOTAL, REVENUES			248,468.92	1,350,000.00	443.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	210,870.56	1,125,000.00	433.5%
10) TOTAL, EXPENDITURES			210,870.56	1,125,000.00	433.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,598.36	225,000.00	498.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	37,212.45	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,212.45)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			385.91	225,000.00	58,203.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,475.20	11,861.11	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,475.20	11,861.11	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,475.20	11,861.11	3.4%
2) Ending Balance, June 30 (E + F1e)			11,861.11	236,861.11	1,897.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,861.11	236,861.11	1,897.0%
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) 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	7,181.13	0.00	-100.0%
5) TOTAL, REVENUES			7,181.13	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)			7,181.13	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)			7,181.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,542.67	220,723.80	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,542.67	220,723.80	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,542.67	220,723.80	3.4%
2) Ending Balance, June 30 (E + F1e)			220,723.80	220,723.80	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	220,723.80	220,723.80	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	220,723.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			220,723.80		
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)			220,723.80		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,181.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,181.13	0.00	-100.0%
TOTAL, REVENUES			7,181.13	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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
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						
		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						
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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					
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	7,181.13	0.00	-100.0%
5) TOTAL, REVENUES			7,181.13	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)			7,181.13	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)			7,181.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,542.67	220,723.80	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,542.67	220,723.80	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,542.67	220,723.80	3.4%
2) Ending Balance, June 30 (E + F1e)			220,723.80	220,723.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	220,723.80	220,723.80	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