

G = General Ledger Data; S = Supplemental Data

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.89%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$112,015,203.34
	Appropriations Subject to Limit	\$112,015,203.34
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.58%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

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Jaclyn Kruger

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		149,086,614.05	0.00	149,086,614.05	151,692,637.00	0.00	151,692,637.00	1.7%
2) Federal Revenue	8100-8299		7,706.00	10,338,808.19	10,346,514.19	0.00	11,665,815.00	11,665,815.00	12.8%
3) Other State Revenue	8300-8599		4,973,078.67	28,102,448.02	33,075,526.69	4,458,173.00	21,416,790.00	25,874,963.00	-21.8%
4) Other Local Revenue	8600-8799		6,680,443.12	14,934,275.91	21,614,719.03	4,442,094.00	13,093,259.00	17,535,353.00	-18.9%
5) TOTAL, REVENUES			160,747,841.84	53,375,532.12	214,123,373.96	160,592,904.00	46,175,864.00	206,768,768.00	-3.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		60,244,211.57	23,395,205.38	83,639,416.95	60,548,794.00	24,459,894.00	85,008,688.00	1.6%
2) Classified Salaries	2000-2999		18,934,164.32	13,366,829.70	32,300,994.02	19,213,252.00	14,913,605.00	34,126,857.00	5.7%
3) Employee Benefits	3000-3999		36,794,712.00	25,338,167.42	62,132,879.42	37,684,809.00	26,963,617.00	64,648,426.00	4.0%
4) Books and Supplies	4000-4999		3,993,653.41	3,157,891.89	7,151,545.30	5,472,500.00	7,235,000.00	12,707,500.00	77.7%
5) Services and Other Operating Expenditures	5000-5999		10,647,989.49	9,442,336.72	20,090,326.21	13,922,463.00	10,758,368.00	24,680,831.00	22.8%
6) Capital Outlay	6000-6999		650,452.39	3,413,945.63	4,064,398.02	75,000.00	1,797,448.00	1,872,448.00	-53.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		573,457.77	962,239.00	1,535,696.77	441,488.00	1,310,616.00	1,752,104.00	14.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,654,979.62)	3,238,366.62	(416,613.00)	(4,375,264.00)	3,892,351.00	(482,913.00)	15.9%
9) TOTAL, EXPENDITURES			128,183,661.33	82,314,982.36	210,498,643.69	132,983,042.00	91,330,899.00	224,313,941.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,564,180.51	(28,939,450.24)	3,624,730.27	27,609,862.00	(45,155,035.00)	(17,545,173.00)	-584.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		4,149,755.89	0.00	4,149,755.89	4,337,000.00	0.00	4,337,000.00	4.5%
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		(28,809,038.12)	28,809,038.12	0.00	(32,367,887.00)	32,367,887.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,659,282.23)	28,809,038.12	4,149,755.89	(28,030,887.00)	32,367,887.00	4,337,000.00	4.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,904,898.28	(130,412.12)	7,774,486.16	(421,025.00)	(12,787,148.00)	(13,208,173.00)	-269.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		49,934,647.11	32,758,422.61	82,693,069.72	57,839,545.39	32,628,010.49	90,467,555.88	9.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			49,934,647.11	32,758,422.61	82,693,069.72	57,839,545.39	32,628,010.49	90,467,555.88	9.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,934,647.11	32,758,422.61	82,693,069.72	57,839,545.39	32,628,010.49	90,467,555.88	9.4%
2) Ending Balance, June 30 (E + F1e)			57,839,545.39	32,628,010.49	90,467,555.88	57,418,520.39	19,840,862.49	77,259,382.88	-14.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,199.99	0.00	25,199.99	0.00	0.00	0.00	-100.0%
Stores		9712	230,110.74	0.00	230,110.74	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	361,769.53	90,486.15	452,255.68	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	32,537,524.34	32,537,524.34	0.00	19,840,862.49	19,840,862.49	-39.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,500,000.00	0.00	16,500,000.00	0.00	0.00	0.00	-100.0%
STRS and PERS Volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment and Attendance Volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten Implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased Costs Related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
Information Technology Infrastructure	0000	9760	2,000,000.00		2,000,000.00			0.00	
d) Assigned									
Other Assignments		9780	14,176,535.00	0.00	14,176,535.00	0.00	0.00	0.00	-100.0%
Additional 4% Board Reserve	0000	9780	8,419,946.00		8,419,946.00			0.00	
Additional Board Reserve (18-19 One Time Funds)	0000	9780	1,811,456.00		1,811,456.00			0.00	
ERATE Carryover	0000	9780	2,317,452.00		2,317,452.00			0.00	
FMV Cash Adjustment	0000	9780	1,627,681.00		1,627,681.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,314,959.00	0.00	6,314,959.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	20,230,971.13	0.00	20,230,971.13	57,418,520.39	0.00	57,418,520.39	183.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	61,337,090.95	30,473,165.51	91,810,256.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	269,893.51	0.00	269,893.51				
b) in Banks		9120	155,958.88	36,541.55	192,500.43				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) in Revolving Cash Account		9130	25,199.99	0.00	25,199.99				
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	125,544.96	1,247,965.73	1,373,510.69				
4) Due from Grantor Government		9290	5,334,750.70	7,027,496.89	12,362,247.59				
5) Due from Other Funds		9310	668,666.57	15,255.25	683,921.82				
6) Stores		9320	230,110.74	0.00	230,110.74				
7) Prepaid Expenditures		9330	361,769.53	90,486.15	452,255.68				
8) Other Current Assets		9340	2,500.00	0.00	2,500.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			68,511,485.83	38,890,911.08	107,402,396.91				
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	9,636,855.52	3,614,355.81	13,251,211.33				
2) Due to Grantor Governments		9590	493,019.41	113,274.00	606,293.41				
3) Due to Other Funds		9610	527,035.83	0.00	527,035.83				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	15,029.68	2,535,270.78	2,550,300.46				
6) TOTAL, LIABILITIES			10,671,940.44	6,262,900.59	16,934,841.03				
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)			57,839,545.39	32,628,010.49	90,467,555.88				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		65,634,762.00	0.00	65,634,762.00	70,766,874.00	0.00	70,766,874.00	7.8%
Education Protection Account State Aid - Current Year	8012		27,823,134.00	0.00	27,823,134.00	23,907,501.00	0.00	23,907,501.00	-14.1%
State Aid - Prior Years	8019		(14,575.00)	0.00	(14,575.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homeowners' Exemptions		8021	638,934.80	0.00	638,934.80	638,935.00	0.00	638,935.00	0.0%
Timber Yield Tax		8022	2,412.76	0.00	2,412.76	3,343.00	0.00	3,343.00	38.6%
Other Subventions/In-Lieu Taxes		8029	19,859.49	0.00	19,859.49	21,971.00	0.00	21,971.00	10.6%
County & District Taxes									
Secured Roll Taxes		8041	51,609,288.33	0.00	51,609,288.33	52,217,726.00	0.00	52,217,726.00	1.2%
Unsecured Roll Taxes		8042	4,469,916.47	0.00	4,469,916.47	4,398,816.00	0.00	4,398,816.00	-1.6%
Prior Years' Taxes		8043	118,268.70	0.00	118,268.70	152,695.00	0.00	152,695.00	29.1%
Supplemental Taxes		8044	733,345.98	0.00	733,345.98	645,584.00	0.00	645,584.00	-12.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,731,422.34)	0.00	(11,731,422.34)	(11,694,072.00)	0.00	(11,694,072.00)	-0.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,373,641.86	0.00	16,373,641.86	16,627,977.00	0.00	16,627,977.00	1.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			155,677,567.05	0.00	155,677,567.05	157,687,350.00	0.00	157,687,350.00	1.3%
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	(6,590,953.00)	0.00	(6,590,953.00)	(5,994,713.00)	0.00	(5,994,713.00)	-9.0%
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			149,086,614.05	0.00	149,086,614.05	151,692,637.00	0.00	151,692,637.00	1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,159,846.00	3,159,846.00	0.00	3,180,933.00	3,180,933.00	0.7%
Special Education Discretionary Grants		8182	0.00	252,335.00	252,335.00	0.00	244,433.00	244,433.00	-3.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	7,706.00	0.00	7,706.00	0.00	0.00	0.00	-100.0%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,745,263.13	3,745,263.13		5,076,718.00	5,076,718.00	35.6%
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		400,660.62	400,660.62		672,446.00	672,446.00	67.8%
Title III, Immigrant Student Program	4201	8290		2,075.50	2,075.50		152,041.00	152,041.00	7,225.5%
Title III, English Learner Program	4203	8290		61,498.62	61,498.62		279,619.00	279,619.00	354.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		794,736.57	794,736.57		1,907,153.00	1,907,153.00	140.0%
Career and Technical Education	3500-3599	8290		148,457.00	148,457.00		152,472.00	152,472.00	2.7%
All Other Federal Revenue	All Other	8290	0.00	1,773,935.75	1,773,935.75	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,706.00	10,338,808.19	10,346,514.19	0.00	11,665,815.00	11,665,815.00	12.8%
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		56,313.00	56,313.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	579,076.00	0.00	579,076.00	575,494.00	0.00	575,494.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	2,447,860.66	1,174,201.16	3,622,061.82	2,197,625.00	943,483.00	3,141,108.00	-13.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		6,832,783.00	6,832,783.00		4,500,000.00	4,500,000.00	-34.1%
After School Education and Safety (ASES)	6010	8590		1,289,820.00	1,289,820.00		1,289,970.00	1,289,970.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		128,640.64	128,640.64		133,750.00	133,750.00	4.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		608,216.68	608,216.68		985,337.00	985,337.00	62.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,847,822.00	1,847,822.00		1,800,000.00	1,800,000.00	-2.6%
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	1,946,142.01	16,164,651.54	18,110,793.55	1,685,054.00	11,764,250.00	13,449,304.00	-25.7%
TOTAL, OTHER STATE REVENUE			4,973,078.67	28,102,448.02	33,075,526.69	4,458,173.00	21,416,790.00	25,874,963.00	-21.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	125,008.95	0.00	125,008.95	112,000.00	0.00	112,000.00	-10.4%
Interest		8660	3,422,096.53	0.00	3,422,096.53	3,000,000.00	0.00	3,000,000.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,627,681.21	0.00	1,627,681.21	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	69,037.38	0.00	69,037.38	71,085.00	0.00	71,085.00	3.0%
Transportation Fees From Individuals		8675	21,782.90	0.00	21,782.90	25,000.00	0.00	25,000.00	14.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	352,964.52	841,219.86	1,194,184.38	309,000.00	414,356.00	723,356.00	-39.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	1,061,871.63	3,944,713.05	5,006,584.68	925,009.00	2,390,368.00	3,315,377.00	-33.8%
Tuition		8710	0.00	240,038.00	240,038.00	0.00	218,087.00	218,087.00	-9.1%
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		9,908,305.00	9,908,305.00		10,070,448.00	10,070,448.00	1.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,680,443.12	14,934,275.91	21,614,719.03	4,442,094.00	13,093,259.00	17,535,353.00	-18.9%
TOTAL, REVENUES			160,747,841.84	53,375,532.12	214,123,373.96	160,592,904.00	46,175,864.00	206,768,768.00	-3.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,402,425.83	15,921,126.48	63,323,552.31	48,131,394.00	16,857,762.00	64,989,156.00	2.6%
Certificated Pupil Support Salaries		1200	4,099,555.39	4,869,537.62	8,969,093.01	5,219,563.00	4,504,442.00	9,724,005.00	8.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,056,304.93	1,515,308.56	7,571,613.49	5,982,184.00	1,498,796.00	7,480,980.00	-1.2%
Other Certificated Salaries		1900	2,685,925.42	1,089,232.72	3,775,158.14	1,215,653.00	1,598,894.00	2,814,547.00	-25.4%
TOTAL, CERTIFICATED SALARIES			60,244,211.57	23,395,205.38	83,639,416.95	60,548,794.00	24,459,894.00	85,008,688.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,793,791.55	9,149,813.65	11,943,605.20	3,154,476.00	10,166,075.00	13,320,551.00	11.5%
Classified Support Salaries		2200	6,159,942.43	2,417,938.02	8,577,880.45	6,330,714.00	2,522,797.00	8,853,511.00	3.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries		2300	1,454,175.84	274,305.80	1,728,481.64	1,477,553.00	378,275.00	1,855,828.00	7.4%
Clerical, Technical and Office Salaries		2400	5,865,780.34	340,336.41	6,206,116.75	6,140,571.00	453,445.00	6,594,016.00	6.3%
Other Classified Salaries		2900	2,660,474.16	1,184,435.82	3,844,909.98	2,109,938.00	1,393,013.00	3,502,951.00	-8.9%
TOTAL, CLASSIFIED SALARIES			18,934,164.32	13,366,829.70	32,300,994.02	19,213,252.00	14,913,605.00	34,126,857.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,359,294.74	10,999,962.16	21,359,256.90	10,794,411.00	11,799,810.00	22,594,221.00	5.8%
PERS		3201-3202	4,802,364.23	3,880,591.63	8,682,955.86	4,944,380.00	4,331,530.00	9,275,910.00	6.8%
OASDI/Medicare/Alternative		3301-3302	2,440,823.08	1,487,173.77	3,927,996.85	2,453,476.00	1,573,240.00	4,026,716.00	2.5%
Health and Welfare Benefits		3401-3402	14,322,358.20	6,858,535.87	21,180,894.07	15,084,310.00	7,157,500.00	22,241,810.00	5.0%
Unemployment Insurance		3501-3502	40,287.12	18,498.82	58,785.94	40,379.00	19,894.00	60,273.00	2.5%
Workers' Compensation		3601-3602	1,804,195.37	833,405.99	2,637,601.36	1,812,729.00	902,497.00	2,715,226.00	2.9%
OPEB, Allocated		3701-3702	1,559,807.78	716,539.45	2,276,347.23	1,521,476.00	815,486.00	2,336,962.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,465,581.48	543,459.73	2,009,041.21	1,033,648.00	363,660.00	1,397,308.00	-30.4%
TOTAL, EMPLOYEE BENEFITS			36,794,712.00	25,338,167.42	62,132,879.42	37,684,809.00	26,963,617.00	64,648,426.00	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	22,411.08	423,959.47	446,370.55	1,095,191.00	1,384,487.00	2,479,678.00	455.5%
Books and Other Reference Materials		4200	43,711.87	70,840.89	114,552.76	25,677.00	62,043.00	87,720.00	-23.4%
Materials and Supplies		4300	3,107,116.41	1,936,178.27	5,043,294.68	4,098,581.00	5,020,919.00	9,119,500.00	80.8%
Noncapitalized Equipment		4400	820,414.05	726,913.26	1,547,327.31	253,051.00	767,551.00	1,020,602.00	-34.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,993,653.41	3,157,891.89	7,151,545.30	5,472,500.00	7,235,000.00	12,707,500.00	77.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	144,449.83	352,498.75	496,948.58	192,993.00	747,832.00	940,825.00	89.3%
Dues and Memberships		5300	57,751.79	7,456.00	65,207.79	46,234.00	5,265.00	51,499.00	-21.0%
Insurance		5400 - 5450	2,131,481.89	0.00	2,131,481.89	2,631,936.00	0.00	2,631,936.00	23.5%
Operations and Housekeeping Services		5500	4,928,136.36	1,034,266.58	5,962,402.94	5,538,400.00	1,004,000.00	6,542,400.00	9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,504.17	361,605.93	605,110.10	311,400.00	538,408.00	849,808.00	40.4%
Transfers of Direct Costs		5710	(160,567.40)	160,567.40	0.00	(140,200.00)	140,200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,664.62)	69,174.94	57,510.32	(15,925.00)	4,650.00	(11,275.00)	-119.6%
Professional/Consulting Services and Operating Expenditures		5800	2,793,319.35	7,443,730.02	10,237,049.37	4,145,293.00	8,303,213.00	12,448,506.00	21.6%
Communications		5900	521,578.12	13,037.10	534,615.22	1,212,332.00	14,800.00	1,227,132.00	129.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,647,989.49	9,442,336.72	20,090,326.21	13,922,463.00	10,758,368.00	24,680,831.00	22.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	141,120.43	141,120.43	75,000.00	450,000.00	525,000.00	272.0%
Buildings and Improvements of Buildings		6200	75,000.00	2,278,368.48	2,353,368.48	0.00	1,109,448.00	1,109,448.00	-52.9%
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	139,476.43	139,476.43	0.00	238,000.00	238,000.00	70.6%
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	575,452.39	854,980.29	1,430,432.68	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			650,452.39	3,413,945.63	4,064,398.02	75,000.00	1,797,448.00	1,872,448.00	-53.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,021.00	0.00	8,021.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	98,801.75	962,239.00	1,061,040.75	49,912.00	1,310,616.00	1,360,528.00	28.2%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	5,660.51	0.00	5,660.51	6,795.00	0.00	6,795.00	20.0%
Other Debt Service - Principal		7439	460,974.51	0.00	460,974.51	384,781.00	0.00	384,781.00	-16.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			573,457.77	962,239.00	1,535,696.77	441,488.00	1,310,616.00	1,752,104.00	14.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,238,366.62)	3,238,366.62	0.00	(3,892,351.00)	3,892,351.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(416,613.00)	0.00	(416,613.00)	(482,913.00)	0.00	(482,913.00)	15.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,654,979.62)	3,238,366.62	(416,613.00)	(4,375,264.00)	3,892,351.00	(482,913.00)	15.9%
TOTAL, EXPENDITURES			128,183,661.33	82,314,982.36	210,498,643.69	132,983,042.00	91,330,899.00	224,313,941.00	6.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4,114,619.36	0.00	4,114,619.36	4,310,000.00	0.00	4,310,000.00	4.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	35,136.53	0.00	35,136.53	27,000.00	0.00	27,000.00	-23.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,149,755.89	0.00	4,149,755.89	4,337,000.00	0.00	4,337,000.00	4.5%
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									
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(28,809,038.12)	28,809,037.32	(.80)	(32,242,887.00)	32,242,887.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	.80	.80	(125,000.00)	125,000.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(28,809,038.12)	28,809,038.12	0.00	(32,367,887.00)	32,367,887.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(24,659,282.23)	28,809,038.12	4,149,755.89	(28,030,887.00)	32,367,887.00	4,337,000.00	4.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	149,086,614.05	0.00	149,086,614.05	151,692,637.00	0.00	151,692,637.00	1.7%
2) Federal Revenue		8100-8299	7,706.00	10,338,808.19	10,346,514.19	0.00	11,665,815.00	11,665,815.00	12.8%
3) Other State Revenue		8300-8599	4,973,078.67	28,102,448.02	33,075,526.69	4,458,173.00	21,416,790.00	25,874,963.00	-21.8%
4) Other Local Revenue		8600-8799	6,680,443.12	14,934,275.91	21,614,719.03	4,442,094.00	13,093,259.00	17,535,353.00	-18.9%
5) TOTAL, REVENUES			160,747,841.84	53,375,532.12	214,123,373.96	160,592,904.00	46,175,864.00	206,768,768.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	77,315,158.38	50,477,812.28	127,792,970.66	80,191,821.00	60,856,308.00	141,048,129.00	10.4%
2) Instruction - Related Services	2000-2999		15,317,088.19	3,883,919.85	19,201,008.04	12,752,630.00	4,436,743.00	17,189,373.00	-10.5%
3) Pupil Services	3000-3999		13,157,916.99	12,603,271.37	25,761,188.36	15,319,378.00	11,582,192.00	26,901,570.00	4.4%
4) Ancillary Services	4000-4999		1,295,232.02	183,580.02	1,478,812.04	1,408,170.00	95,127.00	1,503,297.00	1.7%
5) Community Services	5000-5999		80,511.82	5,639.05	86,150.87	94,000.00	0.00	94,000.00	9.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,215,735.93	3,407,996.07	12,623,732.00	9,989,380.00	4,520,940.00	14,510,320.00	14.9%
8) Plant Services	8000-8999		11,228,560.23	10,790,524.72	22,019,084.95	12,786,175.00	8,528,973.00	21,315,148.00	-3.2%
9) Other Outgo	9000-9999		573,457.77	962,239.00	1,535,696.77	441,488.00	1,310,616.00	1,752,104.00	14.1%
10) TOTAL, EXPENDITURES			128,183,661.33	82,314,982.36	210,498,643.69	132,983,042.00	91,330,899.00	224,313,941.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,564,180.51	(28,939,450.24)	3,624,730.27	27,609,862.00	(45,155,035.00)	(17,545,173.00)	-584.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,149,755.89	0.00	4,149,755.89	4,337,000.00	0.00	4,337,000.00	4.5%
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	(28,809,038.12)	28,809,038.12	0.00	(32,367,887.00)	32,367,887.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,659,282.23)	28,809,038.12	4,149,755.89	(28,030,887.00)	32,367,887.00	4,337,000.00	4.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,904,898.28	(130,412.12)	7,774,486.16	(421,025.00)	(12,787,148.00)	(13,208,173.00)	-269.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,934,647.11	32,758,422.61	82,693,069.72	57,839,545.39	32,628,010.49	90,467,555.88	9.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,934,647.11	32,758,422.61	82,693,069.72	57,839,545.39	32,628,010.49	90,467,555.88	9.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,934,647.11	32,758,422.61	82,693,069.72	57,839,545.39	32,628,010.49	90,467,555.88	9.4%
2) Ending Balance, June 30 (E + F1e)			57,839,545.39	32,628,010.49	90,467,555.88	57,418,520.39	19,840,862.49	77,259,382.88	-14.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,199.99	0.00	25,199.99	0.00	0.00	0.00	-100.0%
Stores		9712	230,110.74	0.00	230,110.74	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	361,769.53	90,486.15	452,255.68	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	32,537,524.34	32,537,524.34	0.00	19,840,862.49	19,840,862.49	-39.0%
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	16,500,000.00	0.00	16,500,000.00	0.00	0.00	0.00	-100.0%
STRS and PERS Volatility	0000	9760	4,000,000.00		4,000,000.00			0.00	
Enrollment and Attendance Volatility	0000	9760	5,000,000.00		5,000,000.00			0.00	
Transitional Kindergarten Implementation	0000	9760	1,500,000.00		1,500,000.00			0.00	
Unexpected/Increased Costs Related to Special Education	0000	9760	4,000,000.00		4,000,000.00			0.00	
Information Technology Infrastructure	0000	9760	2,000,000.00		2,000,000.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,176,535.00	0.00	14,176,535.00	0.00	0.00	0.00	-100.0%
Additional 4% Board Reserve	0000	9780	8,419,946.00		8,419,946.00			0.00	
Additional Board Reserve (18-19 One Time Funds)	0000	9780	1,811,456.00		1,811,456.00			0.00	
ERATE Carryover	0000	9780	2,317,452.00		2,317,452.00			0.00	
FMV Cash Adjustment	0000	9780	1,627,681.00		1,627,681.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,314,959.00	0.00	6,314,959.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	20,230,971.13	0.00	20,230,971.13	57,418,520.39	0.00	57,418,520.39	183.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	3,487,567.31	1,087,793.81
6266	Educator Effectiveness, FY 2021-22	977,010.63	2,743.63
6300	Lottery: Instructional Materials	1,218,356.24	133,737.49
6332	CA Community Schools Partnership Act - Implementation Grant	757,275.77	877,626.77
6383	Golden State Pathways Program	2,107,589.06	735,228.06
6500	Special Education	12,813.00	5,813.00
6546	Mental Health-Related Services	5,982.88	5,982.88
6547	Special Education Early Intervention Preschool Grant	1,226,049.05	917,813.05
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,253,879.13	4,375.13
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,801,937.87	1,944,680.87
7085	Learning Communities for School Success Program	1,038,057.95	503,607.95
7311	Classified School Employee Professional Development Block Grant	42,745.67	22,270.67
7339	Dual Enrollment Opportunities	174,391.48	29,489.48
7388	SB 117 COVID-19 LEA Response Funds	158,099.60	.60
7399	LCFF Equity Multiplier	1,630,885.69	1,688,336.69
7435	Learning Recovery Emergency Block Grant	9,651,117.05	7,158,604.05
7810	Other Restricted State	510,634.38	85,842.38
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	903,915.95	1,062,371.95
9010	Other Restricted Local	3,579,215.63	3,574,544.03
Total, Restricted Balance		32,537,524.34	19,840,862.49

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,502,258.79	1,508,035.00	-66.2%
5) TOTAL, REVENUES			1,502,258.79	1,508,035.00	-66.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	71,568.30	55,650.00	-22.2%
2) Classified Salaries		2000-2999	68,912.16	58,000.00	-15.8%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	651,417.93	639,000.00	-71.0%
5) Services and Other Operating Expenditures		5000-5999	844,695.39	972,215.00	589.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,636,593.78	1,724,865.00	480.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,334.99)	(216,830.00)	61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,334.99)	(216,830.00)	61.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,059.36	1,379,724.37	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,059.36	1,379,724.37	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,059.36	1,379,724.37	-8.9%
2) Ending Balance, June 30 (E + F1e)			1,379,724.37	1,162,894.37	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	107,141.36	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,272,583.01	1,162,894.37	-8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,336,815.61		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,385.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	107,141.36		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,450,342.77		
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	70,618.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			70,618.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,379,724.37		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	104.89	35.00	-66.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,502,153.90	1,508,000.00	0.4%
TOTAL, REVENUES			1,502,258.79	1,508,035.00	-66.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	71,568.30	55,650.00	-22.2%
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			71,568.30	55,650.00	-22.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	68,912.16	58,000.00	-15.8%
TOTAL, CLASSIFIED SALARIES			68,912.16	58,000.00	-15.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	583,310.87	624,000.00	7.0%
Noncapitalized Equipment		4400	68,107.06	15,000.00	-78.0%
TOTAL, BOOKS AND SUPPLIES			651,417.93	639,000.00	-71.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	10,873.24	35,015.00	222.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,060.02	74,200.00	362.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	817,762.13	863,000.00	5.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			844,695.39	972,215.00	589.6%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,636,593.78	1,724,865.00	480.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,502,258.79	1,508,035.00	-66.2%
5) TOTAL, REVENUES			1,502,258.79	1,508,035.00	-66.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,636,593.78	1,724,865.00	5.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,636,593.78	1,724,865.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,334.99)	(216,830.00)	61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,334.99)	(216,830.00)	61.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,514,059.36	1,379,724.37	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,059.36	1,379,724.37	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,059.36	1,379,724.37	-8.9%
2) Ending Balance, June 30 (E + F1e)			1,379,724.37	1,162,894.37	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	107,141.36	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,272,583.01	1,162,894.37	-8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,272,583.01	1,162,894.37
Total, Restricted Balance		1,272,583.01	1,162,894.37

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,479,289.21	2,324,909.00	-6.2%
4) Other Local Revenue		8600-8799	48,424.96	21,000.00	-56.6%
5) TOTAL, REVENUES			2,527,714.17	2,345,909.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	433,452.90	536,915.00	23.9%
2) Classified Salaries		2000-2999	795,902.97	1,015,368.00	27.6%
3) Employee Benefits		3000-3999	777,864.02	956,722.00	23.0%
4) Books and Supplies		4000-4999	150,857.81	53,251.00	-64.7%
5) Services and Other Operating Expenditures		5000-5999	34,694.44	25,170.00	-27.5%
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	121,223.00	127,462.00	5.1%
9) TOTAL, EXPENDITURES			2,313,995.14	2,714,888.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			213,719.03	(368,979.00)	-272.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,719.03	(368,979.00)	-272.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	593,479.43	807,198.46	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			593,479.43	807,198.46	36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			593,479.43	807,198.46	36.0%
2) Ending Balance, June 30 (E + F1e)			807,198.46	438,219.46	-45.7%
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	807,198.46	438,219.46	-45.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	689,742.87		
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	334.12		
4) Due from Grantor Government		9290	266,592.16		
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			956,669.15		
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	89,481.56		
2) Due to Grantor Governments		9590	468.57		
3) Due to Other Funds		9610	59,520.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			149,470.69		
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)			807,198.46		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	2,298,658.21	2,311,728.00	0.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	13,181.00	New
All Other State Revenue	All Other	8590	180,631.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,479,289.21	2,324,909.00	-6.2%
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	32,806.32	17,000.00	-48.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	633.50	4,000.00	531.4%
Interagency Services		8677	14,950.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,424.96	21,000.00	-56.6%
TOTAL, REVENUES			2,527,714.17	2,345,909.00	-7.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	325,032.86	423,006.00	30.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	108,420.04	113,909.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			433,452.90	536,915.00	23.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	732,334.85	955,824.00	30.5%
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	51,721.02	47,089.00	-9.0%
Other Classified Salaries		2900	11,847.10	12,455.00	5.1%
TOTAL, CLASSIFIED SALARIES			795,902.97	1,015,368.00	27.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,241.34	56,676.00	-4.3%
PERS		3201-3202	228,051.49	285,559.00	25.2%
OASDI/Medicare/Alternative		3301-3302	84,321.79	98,464.00	16.8%
Health and Welfare Benefits		3401-3402	307,758.35	398,851.00	29.6%
Unemployment Insurance		3501-3502	632.95	798.00	26.1%
Workers' Compensation		3601-3602	28,418.99	35,847.00	26.1%
OPEB, Allocated		3701-3702	24,402.02	35,930.00	47.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	45,037.09	44,597.00	-1.0%
TOTAL, EMPLOYEE BENEFITS			777,864.02	956,722.00	23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,712.75	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	123,869.03	53,251.00	-57.0%
Noncapitalized Equipment		4400	21,276.03	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,857.81	53,251.00	-64.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	897.00	2,000.00	123.0%
Dues and Memberships		5300	1,188.00	500.00	-57.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,234.56	22,670.00	17.9%
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	13,374.88	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,694.44	25,170.00	-27.5%
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)					
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	121,223.00	127,462.00	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			121,223.00	127,462.00	5.1%
TOTAL, EXPENDITURES			2,313,995.14	2,714,888.00	17.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,479,289.21	2,324,909.00	-6.2%
4) Other Local Revenue		8600-8799	48,424.96	21,000.00	-56.6%
5) TOTAL, REVENUES			2,527,714.17	2,345,909.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,905,722.75	2,302,258.00	20.8%
2) Instruction - Related Services	2000-2999		248,915.90	244,226.00	-1.9%
3) Pupil Services	3000-3999		17,270.93	18,272.00	5.8%
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		121,223.00	127,462.00	5.1%
8) Plant Services	8000-8999		20,862.56	22,670.00	8.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,313,995.14	2,714,888.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			213,719.03	(368,979.00)	-272.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,719.03	(368,979.00)	-272.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	593,479.43	807,198.46	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			593,479.43	807,198.46	36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			593,479.43	807,198.46	36.0%
2) Ending Balance, June 30 (E + F1e)			807,198.46	438,219.46	-45.7%
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	807,198.46	438,219.46	-45.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6130	Early Education: Center-Based Reserve Account	332,880.93	342,880.93
7810	Other Restricted State	430,894.00	53,915.00
9010	Other Restricted Local	43,423.53	41,423.53
Total, Restricted Balance		807,198.46	438,219.46

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,036,112.47	5,506,610.00	-8.8%
3) Other State Revenue		8300-8599	3,870,867.89	3,867,105.00	-0.1%
4) Other Local Revenue		8600-8799	125,920.51	40,000.00	-68.2%
5) TOTAL, REVENUES			10,032,900.87	9,413,715.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,632,546.89	3,044,606.00	15.7%
3) Employee Benefits		3000-3999	1,788,238.93	1,969,864.00	10.2%
4) Books and Supplies		4000-4999	5,495,972.68	4,916,060.00	-10.6%
5) Services and Other Operating Expenditures		5000-5999	217,727.53	339,729.00	56.0%
6) Capital Outlay		6000-6999	178,098.50	70,000.00	-60.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	295,390.00	355,451.00	20.3%
9) TOTAL, EXPENDITURES			10,607,974.53	10,695,710.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(575,073.66)	(1,281,995.00)	122.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(575,073.66)	(1,281,995.00)	122.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,897,484.06	2,322,410.40	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,897,484.06	2,322,410.40	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,897,484.06	2,322,410.40	-19.8%
2) Ending Balance, June 30 (E + F1e)			2,322,410.40	1,040,415.40	-55.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	132,862.57	0.00	-100.0%
Prepaid Items		9713	11,265.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,178,282.83	1,040,415.40	-52.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	976,394.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,870.53		
b) in Banks		9120	6,064.83		
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	2,522.89		
4) Due from Grantor Government		9290	1,401,459.23		
5) Due from Other Funds		9310	1,962.82		
6) Stores		9320	132,862.57		
7) Prepaid Expenditures		9330	11,265.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,535,402.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	128,919.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	84,073.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			212,992.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,322,410.40		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,523,501.80	5,506,610.00	-0.3%
Donated Food Commodities		8221	512,610.67	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,036,112.47	5,506,610.00	-8.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,870,867.89	3,867,105.00	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,870,867.89	3,867,105.00	-0.1%
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%
Leases and Rentals		8650	287.50	0.00	-100.0%
Interest		8660	64,155.11	30,000.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	50,106.12	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,371.78	10,000.00	-12.1%
TOTAL, OTHER LOCAL REVENUE			125,920.51	40,000.00	-68.2%
TOTAL, REVENUES			10,032,900.87	9,413,715.00	-6.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,131,834.01	2,493,862.00	17.0%
Classified Supervisors' and Administrators' Salaries		2300	448,997.03	496,383.00	10.6%
Clerical, Technical and Office Salaries		2400	51,715.85	54,361.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,632,546.89	3,044,606.00	15.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	677,166.13	783,761.00	15.7%
OASDI/Medicare/Alternative		3301-3302	200,625.92	230,139.00	14.7%
Health and Welfare Benefits		3401-3402	722,921.64	744,462.00	3.0%
Unemployment Insurance		3501-3502	1,339.70	1,557.00	16.2%
Workers' Compensation		3601-3602	59,811.89	69,915.00	16.9%
OPEB, Allocated		3701-3702	51,370.10	70,079.00	36.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,003.55	69,951.00	-6.7%
TOTAL, EMPLOYEE BENEFITS			1,788,238.93	1,969,864.00	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	556,269.66	639,300.00	14.9%
Noncapitalized Equipment		4400	98,996.04	135,000.00	36.4%
Food		4700	4,840,706.98	4,141,760.00	-14.4%
TOTAL, BOOKS AND SUPPLIES			5,495,972.68	4,916,060.00	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	75.00	200.00	166.7%
Dues and Memberships		5300	396.00	400.00	1.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,751.78	73,000.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,240.60	40,000.00	24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(57,510.32)	11,275.00	-119.6%
Professional/Consulting Services and Operating Expenditures		5800	175,598.73	210,854.00	20.1%
Communications		5900	4,175.74	4,000.00	-4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			217,727.53	339,729.00	56.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	58,139.21	0.00	-100.0%
Equipment		6400	119,959.29	70,000.00	-41.6%
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			178,098.50	70,000.00	-60.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	295,390.00	355,451.00	20.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			295,390.00	355,451.00	20.3%
TOTAL, EXPENDITURES			10,607,974.53	10,695,710.00	0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,036,112.47	5,506,610.00	-8.8%
3) Other State Revenue		8300-8599	3,870,867.89	3,867,105.00	-0.1%
4) Other Local Revenue		8600-8799	125,920.51	40,000.00	-68.2%
5) TOTAL, REVENUES			10,032,900.87	9,413,715.00	-6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,973,022.72	10,018,749.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,631.47	4,726.00	-16.1%
7) General Administration	7000-7999		295,390.00	355,451.00	20.3%
8) Plant Services	8000-8999		333,930.34	316,784.00	-5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,607,974.53	10,695,710.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(575,073.66)	(1,281,995.00)	122.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(575,073.66)	(1,281,995.00)	122.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,897,484.06	2,322,410.40	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,897,484.06	2,322,410.40	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,897,484.06	2,322,410.40	-19.8%
2) Ending Balance, June 30 (E + F1e)			2,322,410.40	1,040,415.40	-55.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	132,862.57	0.00	-100.0%
Prepaid Items		9713	11,265.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,178,282.83	1,040,415.40	-52.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,178,282.83	1,040,415.40
Total, Restricted Balance		2,178,282.83	1,040,415.40

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,760,776.97	3,400,000.00	23.2%
5) TOTAL, REVENUES			2,760,776.97	3,400,000.00	23.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	333,572.77	230,000.00	-31.0%
5) Services and Other Operating Expenditures		5000-5999	1,089,663.39	221,000.00	-79.7%
6) Capital Outlay		6000-6999	12,648,026.10	62,335,000.00	392.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,071,262.26	62,786,000.00	346.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,310,485.29)	(59,386,000.00)	425.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	113,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			113,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,689,514.71	(59,386,000.00)	-158.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,074,979.76	132,764,494.47	327.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,074,979.76	132,764,494.47	327.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,074,979.76	132,764,494.47	327.2%
2) Ending Balance, June 30 (E + F1e)			132,764,494.47	73,378,494.47	-44.7%
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	132,764,494.47	73,378,494.47	-44.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	132,733,507.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	390,572.55		
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	938,788.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	302,112.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			134,364,981.60		
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	1,298,374.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	302,112.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,600,487.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			132,764,494.47		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,873,081.44	3,400,000.00	81.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	887,695.53	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,760,776.97	3,400,000.00	23.2%
TOTAL, REVENUES			2,760,776.97	3,400,000.00	23.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,854.80	70,000.00	-14.5%
Noncapitalized Equipment		4400	251,717.97	160,000.00	-36.4%
TOTAL, BOOKS AND SUPPLIES			333,572.77	230,000.00	-31.0%
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	26,619.95	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,063,043.44	221,000.00	-79.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,089,663.39	221,000.00	-79.7%
CAPITAL OUTLAY					
Land		6100	2,051,440.50	0.00	-100.0%
Land Improvements		6170	86,065.79	1,000,000.00	1,061.9%
Buildings and Improvements of Buildings		6200	10,510,519.81	61,335,000.00	483.6%
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			12,648,026.10	62,335,000.00	392.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,071,262.26	62,786,000.00	346.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	113,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			113,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,760,776.97	3,400,000.00	23.2%
5) TOTAL, REVENUES			2,760,776.97	3,400,000.00	23.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,437,262.26	62,786,000.00	367.3%
9) Other Outgo	9000-9999	Except 7600-7699	634,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,071,262.26	62,786,000.00	346.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(11,310,485.29)	(59,386,000.00)	425.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	113,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			113,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,689,514.71	(59,386,000.00)	-158.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,074,979.76	132,764,494.47	327.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,074,979.76	132,764,494.47	327.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,074,979.76	132,764,494.47	327.2%
2) Ending Balance, June 30 (E + F1e)			132,764,494.47	73,378,494.47	-44.7%
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	132,764,494.47	73,378,494.47	-44.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	132,764,494.47	73,378,494.47
Total, Restricted Balance		132,764,494.47	73,378,494.47

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,298,937.96	940,000.00	-27.6%
5) TOTAL, REVENUES			1,298,937.96	940,000.00	-27.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	538,829.61	559,599.00	3.9%
3) Employee Benefits		3000-3999	275,607.21	296,363.00	7.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,730.59	60,000.00	152.8%
6) Capital Outlay		6000-6999	2,244,184.83	150,000.00	-93.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,082,352.24	1,065,962.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,783,414.28)	(125,962.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,136.53	27,000.00	-23.2%
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			(35,136.53)	(27,000.00)	-23.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,818,550.81)	(152,962.00)	-91.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,870,852.30	1,052,301.49	-63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,870,852.30	1,052,301.49	-63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,870,852.30	1,052,301.49	-63.3%
2) Ending Balance, June 30 (E + F1e)			1,052,301.49	899,339.49	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,052,301.49	899,339.49	-14.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	939,735.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,765.20		
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	112,468.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,054,968.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,667.17		
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			2,667.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,052,301.49		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	59,446.91	40,000.00	-32.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	68,273.17	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,171,217.88	900,000.00	-23.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,298,937.96	940,000.00	-27.6%
TOTAL, REVENUES			1,298,937.96	940,000.00	-27.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	469,330.54	488,563.00	4.1%
Clerical, Technical and Office Salaries		2400	69,499.07	71,036.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			538,829.61	559,599.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	140,956.59	149,916.00	6.4%
OASDI/Medicare/Alternative		3301-3302	39,688.35	41,418.00	4.4%
Health and Welfare Benefits		3401-3402	72,165.23	76,376.00	5.8%
Unemployment Insurance		3501-3502	262.41	281.00	7.1%
Workers' Compensation		3601-3602	11,780.95	12,631.00	7.2%
OPEB, Allocated		3701-3702	7,459.43	12,660.00	69.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,294.25	3,081.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			275,607.21	296,363.00	7.5%
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	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	23,730.59	60,000.00	152.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,730.59	60,000.00	152.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,244,184.83	150,000.00	-93.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,244,184.83	150,000.00	-93.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,082,352.24	1,065,962.00	-65.4%
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	35,136.53	27,000.00	-23.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,136.53	27,000.00	-23.2%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,136.53)	(27,000.00)	-23.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,298,937.96	940,000.00	-27.6%
5) TOTAL, REVENUES			1,298,937.96	940,000.00	-27.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		838,167.41	915,962.00	9.3%
8) Plant Services	8000-8999		2,244,184.83	150,000.00	-93.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,082,352.24	1,065,962.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,783,414.28)	(125,962.00)	-92.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,136.53	27,000.00	-23.2%
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			(35,136.53)	(27,000.00)	-23.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,818,550.81)	(152,962.00)	-91.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,870,852.30	1,052,301.49	-63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,870,852.30	1,052,301.49	-63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,870,852.30	1,052,301.49	-63.3%
2) Ending Balance, June 30 (E + F1e)			1,052,301.49	899,339.49	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,052,301.49	899,339.49	-14.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,052,301.49	899,339.49
Total, Restricted Balance		1,052,301.49	899,339.49

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,958,175.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,748,422.92	500,000.00	-71.4%
5) TOTAL, REVENUES			5,706,597.92	500,000.00	-91.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,959.28	5,000.00	-16.1%
5) Services and Other Operating Expenditures		5000-5999	150,410.38	50,000.00	-66.8%
6) Capital Outlay		6000-6999	2,939,532.95	7,375,000.00	150.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,095,902.61	7,430,000.00	140.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,610,695.31	(6,930,000.00)	-365.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,610,695.31	(6,930,000.00)	-365.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,868,438.20	28,479,133.51	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,868,438.20	28,479,133.51	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,868,438.20	28,479,133.51	10.1%
2) Ending Balance, June 30 (E + F1e)			28,479,133.51	21,549,133.51	-24.3%
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	28,479,133.51	21,549,133.51	-24.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,770,523.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	87,600.71		
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	138,667.70		
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			29,996,791.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,517,658.10		
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			1,517,658.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,479,133.51		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	3,958,175.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,958,175.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,245,641.23	500,000.00	-59.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	502,781.69	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,748,422.92	500,000.00	-71.4%
TOTAL, REVENUES			5,706,597.92	500,000.00	-91.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	606.30	5,000.00	724.7%
Noncapitalized Equipment		4400	5,352.98	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,959.28	5,000.00	-16.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,100.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	149,310.38	50,000.00	-66.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,410.38	50,000.00	-66.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	352,661.69	700,000.00	98.5%
Buildings and Improvements of Buildings		6200	2,586,871.26	6,675,000.00	158.0%
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			2,939,532.95	7,375,000.00	150.9%
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			3,095,902.61	7,430,000.00	140.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,958,175.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,748,422.92	500,000.00	-71.4%
5) TOTAL, REVENUES			5,706,597.92	500,000.00	-91.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,095,902.61	7,430,000.00	140.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,095,902.61	7,430,000.00	140.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,610,695.31	(6,930,000.00)	-365.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,610,695.31	(6,930,000.00)	-365.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,868,438.20	28,479,133.51	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,868,438.20	28,479,133.51	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,868,438.20	28,479,133.51	10.1%
2) Ending Balance, June 30 (E + F1e)			28,479,133.51	21,549,133.51	-24.3%
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	28,479,133.51	21,549,133.51	-24.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	28,479,133.51	21,549,133.51
Total, Restricted Balance		28,479,133.51	21,549,133.51

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,148,944.25	5,985,000.00	-2.7%
5) TOTAL, REVENUES			6,148,944.25	5,985,000.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	196.56	0.00	-100.0%
3) Employee Benefits		3000-3999	38.53	0.00	-100.0%
4) Books and Supplies		4000-4999	350,777.16	275,000.00	-21.6%
5) Services and Other Operating Expenditures		5000-5999	558,875.86	542,000.00	-3.0%
6) Capital Outlay		6000-6999	315,545.47	133,000.00	-57.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	209,735.76	209,705.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,435,169.34	1,159,705.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,713,774.91	4,825,295.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,114,619.36	4,310,000.00	4.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,114,619.36)	(4,310,000.00)	4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			599,155.55	515,295.00	-14.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,220.48	2,735,376.03	28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,220.48	2,735,376.03	28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,220.48	2,735,376.03	28.0%
2) Ending Balance, June 30 (E + F1e)			2,735,376.03	3,250,671.03	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	74,293.43	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,661,082.60	3,250,671.03	22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,906,504.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,552.48		
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	62,696.69		
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	74,293.43		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,052,046.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	301,415.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,255.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			316,670.58		
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)			2,735,376.03		
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	5,689,062.23	5,900,000.00	3.7%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	108,616.35	85,000.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	48,568.98	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	302,696.69	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,148,944.25	5,985,000.00	-2.7%
TOTAL, REVENUES			6,148,944.25	5,985,000.00	-2.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	196.56	0.00	-100.0%
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			196.56	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15.19	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	15.05	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.10	0.00	-100.0%
Workers' Compensation		3601-3602	4.40	0.00	-100.0%
OPEB, Allocated		3701-3702	3.79	0.00	-100.0%

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			38.53	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,764.67	0.00	-100.0%
Noncapitalized Equipment		4400	278,012.49	275,000.00	-1.1%
TOTAL, BOOKS AND SUPPLIES			350,777.16	275,000.00	-21.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,619.34	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	504,256.52	542,000.00	7.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			558,875.86	542,000.00	-3.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	88,983.95	0.00	-100.0%
Buildings and Improvements of Buildings		6200	226,561.52	133,000.00	-41.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			315,545.47	133,000.00	-57.9%
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	27,149.76	23,741.00	-12.6%
Other Debt Service - Principal		7439	182,586.00	185,964.00	1.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			209,735.76	209,705.00	0.0%
TOTAL, EXPENDITURES			1,435,169.34	1,159,705.00	-19.2%
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	4,114,619.36	4,310,000.00	4.7%
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			4,114,619.36	4,310,000.00	4.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,114,619.36)	(4,310,000.00)	4.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,148,944.25	5,985,000.00	-2.7%
5) TOTAL, REVENUES			6,148,944.25	5,985,000.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,225,433.58	950,000.00	-22.5%
9) Other Outgo	9000-9999	Except 7600-7699	209,735.76	209,705.00	0.0%
10) TOTAL, EXPENDITURES			1,435,169.34	1,159,705.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,713,774.91	4,825,295.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,114,619.36	4,310,000.00	4.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,114,619.36)	(4,310,000.00)	4.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			599,155.55	515,295.00	-14.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,220.48	2,735,376.03	28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,220.48	2,735,376.03	28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,220.48	2,735,376.03	28.0%
2) Ending Balance, June 30 (E + F1e)			2,735,376.03	3,250,671.03	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	74,293.43	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,661,082.60	3,250,671.03	22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	2,661,082.60	3,250,671.03
Total, Restricted Balance		2,661,082.60	3,250,671.03

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	82,451.02	81,300.00	-1.4%
4) Other Local Revenue		8600-8799	15,052,307.68	14,109,000.00	-6.3%
5) TOTAL, REVENUES			15,134,758.70	14,190,300.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,203,436.27	12,655,281.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,203,436.27	12,655,281.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,931,322.43	1,535,019.00	-20.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,800,026.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,800,026.25	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,731,348.68	1,535,019.00	-80.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,850,089.11	27,581,437.79	38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,850,089.11	27,581,437.79	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,850,089.11	27,581,437.79	38.9%
2) Ending Balance, June 30 (E + F1e)			27,581,437.79	29,116,456.79	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,581,437.79	29,116,456.79	5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	27,581,437.79		
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			27,581,437.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			27,581,437.79		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	77,528.19	76,000.00	-2.0%
Other Subventions/In-Lieu Taxes		8572	4,922.83	5,300.00	7.7%
TOTAL, OTHER STATE REVENUE			82,451.02	81,300.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,213,466.47	12,850,000.00	-2.8%
Unsecured Roll		8612	685,209.02	675,000.00	-1.5%
Prior Years' Taxes		8613	13,321.91	18,000.00	35.1%
Supplemental Taxes		8614	134,698.60	96,000.00	-28.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	687,069.33	470,000.00	-31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	318,542.35	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,052,307.68	14,109,000.00	-6.3%
TOTAL, REVENUES			15,134,758.70	14,190,300.00	-6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,640,000.00	6,520,000.00	-1.8%
Bond Interest and Other Service Charges		7434	6,563,436.27	6,135,281.00	-6.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,203,436.27	12,655,281.00	-4.2%
TOTAL, EXPENDITURES			13,203,436.27	12,655,281.00	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	5,800,026.25	0.00	-100.0%
(c) TOTAL, SOURCES			5,800,026.25	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,800,026.25	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	82,451.02	81,300.00	-1.4%
4) Other Local Revenue		8600-8799	15,052,307.68	14,109,000.00	-6.3%
5) TOTAL, REVENUES			15,134,758.70	14,190,300.00	-6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,203,436.27	12,655,281.00	-4.2%
10) TOTAL, EXPENDITURES			13,203,436.27	12,655,281.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,931,322.43	1,535,019.00	-20.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,800,026.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,800,026.25	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,731,348.68	1,535,019.00	-80.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,850,089.11	27,581,437.79	38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,850,089.11	27,581,437.79	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,850,089.11	27,581,437.79	38.9%
2) Ending Balance, June 30 (E + F1e)			27,581,437.79	29,116,456.79	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,581,437.79	29,116,456.79	5.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	27,581,437.79	29,116,456.79
Total, Restricted Balance		27,581,437.79	29,116,456.79

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)	11,429.84	11,398.13	11,589.32	11,503.21	11,503.21	11,503.21
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)	11,429.84	11,398.13	11,589.32	11,503.21	11,503.21	11,503.21
5. District Funded County Program ADA						
a. County Community Schools	8.62	9.80	12.71	8.62	9.80	12.71
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	4.62	2.53	2.32	4.62	2.53	2.32
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)	13.24	12.33	15.03	13.24	12.33	15.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,443.08	11,410.46	11,604.35	11,516.45	11,515.54	11,518.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,503,133.00		12,503,133.00	2,101,441.00		14,604,574.00
Work in Progress	31,312,541.00		31,312,541.00	19,583,299.00	6,862,692.00	44,033,148.00
Total capital assets not being depreciated	43,815,674.00	0.00	43,815,674.00	21,684,740.00	6,862,692.00	58,637,722.00
Capital assets being depreciated:						
Land Improvements	33,283,673.00		33,283,673.00	595,942.00		33,879,615.00
Buildings	339,052,477.00		339,052,477.00	5,281,927.00	492,063.00	343,842,341.00
Equipment	16,936,008.00		16,936,008.00	259,436.00	228,894.00	16,966,550.00
Total capital assets being depreciated	389,272,158.00	0.00	389,272,158.00	6,137,305.00	720,957.00	394,688,506.00
Accumulated Depreciation for:						
Land Improvements	(12,567,297.00)		(12,567,297.00)	(1,377,881.00)		(13,945,178.00)
Buildings	(110,092,566.00)		(110,092,566.00)	(6,802,431.00)	(492,063.00)	(116,402,934.00)
Equipment	(9,735,892.00)		(9,735,892.00)	(1,147,925.00)	(228,894.00)	(10,654,923.00)
Total accumulated depreciation	(132,395,755.00)	0.00	(132,395,755.00)	(9,328,237.00)	(720,957.00)	(141,003,035.00)
Total capital assets being depreciated, net excluding lease and subscription assets	256,876,403.00	0.00	256,876,403.00	(3,190,932.00)	0.00	253,685,471.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets	1,749,907.00		1,749,907.00	1,430,433.00	252,041.00	2,928,299.00
Accumulated amortization for subscription assets	(1,132,673.00)		(1,132,673.00)	(980,195.00)	(252,041.00)	(1,860,827.00)
Total subscription assets, net	617,234.00	0.00	617,234.00	450,238.00	0.00	1,067,472.00
Governmental activity capital assets, net	301,309,311.00	0.00	301,309,311.00	18,944,046.00	6,862,692.00	313,390,665.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	83,639,416.95	301	0.00	303	83,639,416.95	305	3,049,438.45		307	80,589,978.50	309
2000 - Classified Salaries	32,300,994.02	311	0.00	313	32,300,994.02	315	2,222,991.72		317	30,078,002.30	319
3000 - Employee Benefits	62,132,879.42	321	2,276,347.23	323	59,856,532.19	325	1,472,112.39		327	58,384,419.80	329
4000 - Books, Supplies Equip Replace. (6500)	7,151,545.30	331	64,738.95	333	7,086,806.35	335	1,053,857.72		337	6,032,948.63	339
5000 - Services . . . & 7300 - Indirect Costs	19,673,713.21	341	21,411.92	343	19,652,301.29	345	1,292,735.84		347	18,359,565.45	349
TOTAL					202,536,050.80	365	TOTAL			193,444,914.68	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	62,880,443.93	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,943,605.20	380
3. STRS.	3101 & 3102	16,706,076.88	382
4. PERS.	3201 & 3202	3,962,825.76	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,131,256.54	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,969,798.20	385
7. Unemployment Insurance.	3501 & 3502	38,797.33	390
8. Workers' Compensation Insurance.	3601 & 3602	1,740,608.99	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,391,060.43	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		114,764,473.26	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		847,510.28	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		113,916,962.98	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15)		58.89%
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		193,444,914.68
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
.....		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource Function Object			Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Assets	Funds 01-57, except where indicated								
Cash		9110-9140	92,297,850.39	1,336,815.61	689,742.87	985,330.23	133,124,080.38	942,500.48	29,858,123.91
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	13,735,758.28	6,385.80	266,926.28	1,403,981.92	938,788.72	112,468.18	138,667.70
Due from Other Funds		9310	683,921.82	0.00	0.00	1,962.82	302,112.50	0.00	0.00
Stores		9320	230,110.74	107,141.36	0.00	132,862.57	0.00	0.00	0.00
Prepays		9330	452,255.68	0.00	0.00	11,265.00	0.00	0.00	0.00
Other Current Assets		9340	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable		9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Lease Assets		9460							
Accumulated Amortization - Lease Assets		9465							
Subscription Assets		9470							
Accumulated Amortization - Subscription Assets		9475							

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Deferred Outflows of Resources - pensions only		9490							
Deferred Outflows of Resources - OPEB only		9490							
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599, 9620	13,857,504.74	70,618.40	89,950.13	128,919.14	1,298,374.63	2,667.17	1,517,658.10
Due to Other Funds		9610	527,035.83	0.00	59,520.56	84,073.00	302,112.50	0.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue		9650	2,550,300.46	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		9660							
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net Pension Liability (Asset)		9663							
Total/Net OPEB Liability		9664							
Compensated Absences Payable		9665							
COPs Payable		9666							
Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Deferred Inflows of Resources - pensions only		9690							
Deferred Inflows of Resources - OPEB only		9690							
Deferred Inflows of Resources - other		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position		979Z	90,467,555.88	1,379,724.37	807,198.46	2,322,410.40	132,764,494.47	1,052,301.49	28,479,133.51

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

04 61424 0000000
Report CNVRT
F8AW12CDBP(2024-25)

Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	62,234,246.05	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	91,833,152.67	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	8660-8662	5,049,777.74	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Revenues	0000-1999	8677, 8780-8799	352,964.52	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	1,277,700.86	0.00	0.00	5,945.47	0.00	0.00	0.00
Program Revenues									
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	1,081,257.86	0.00	15,583.50	0.00	0.00	1,171,217.88	0.00
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	52,294,274.26	1,502,258.79	2,512,130.67	10,026,955.40	2,760,776.97	127,720.08	5,706,597.92
	2000- 6199, 6201- 7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,							
		8780-8799							
Capital Grants and Contributions	0000- 7709, 7711-9999	8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710	8545, 8660-8662							
	6200	8590, 8660-8662							

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Expenditures										
Instruction		1000-1999	1000-7999	127,792,970.66	0.00	1,905,722.75	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	4,664,909.78	0.00	698.00	0.00	0.00	0.00	0.00
Instructional Library , Media and Technology		2420	1000-7999	1,585,300.56	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	12,950,797.70	0.00	248,217.90	0.00	0.00	0.00	0.00
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	3,921,621.65	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	0.00	0.00	0.00	9,973,022.72	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	21,839,566.71	0.00	17,270.93	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	4,364,813.57	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	8,258,918.43	0.00	121,223.00	295,390.00	0.00	838,167.41	0.00
Plant Services		8000-8999, except 8500	1000-7999	19,524,596.04	0.00	20,862.56	275,791.13	789,236.16	0.00	156,369.66
Facility Acquisition and Construction		8500	1000-7999	2,494,488.91	0.00	0.00	58,139.21	12,648,026.10	2,244,184.83	2,939,532.95
Ancillary Services		4000-4999	1000-7999	1,478,812.04	1,636,593.78	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 01 General Fund / CSSF	Fund 08 Student Activity Special Revenue Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund	Fund 35 County School Facilities Fund
Community Services		5000-5999	1000-7999	86,150.87	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	5,631.47	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,069,061.75	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	460,974.51	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	5,660.51	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	634,000.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	4,149,755.89	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	0.00	35,136.53	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	0.00	0.00	113,000,000.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource Function Object			Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets			Funds 01-57, except where indicated				
Cash		9110-9140	2,915,056.49	27,581,437.79	289,730,938		289,730,938
Investments		9150	0.00	0.00	0		0
Receivables		9200-9290	62,696.69	0.00	16,665,674		16,665,674
Due from Other Funds		9310	0.00	0.00	987,997		987,997
Stores		9320	0.00	0.00	470,115		470,115
Prepays		9330	74,293.43	0.00	537,814	0	537,814
Other Current Assets		9340	0.00	0.00	2,500		2,500
Lease Receivable		9380	0.00	0.00	0		0
Land		9410				0	0
Land Improvements		9420				0	0
Accumulated Depreciation - Land Improvements		9425				0	0
Buildings		9430				0	0
Accumulated Depreciation - Buildings		9435				0	0
Equipment		9440				0	0
Accumulated Depreciation - Equipment		9445				0	0
Work in Progress		9450				0	0
Lease Assets		9460				0	0
Accumulated Amortization - Lease Assets		9465				0	0
Subscription Assets		9470				0	0
Accumulated Amortization - Subscription Assets		9475				0	0
							0

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Deferred Outflows of Resources - pensions only		9490				0	0
Deferred Outflows of Resources - OPEB only		9490				0	0
Deferred Outflows of Resources - other		9490	0.00	0.00	0	0	0
Liabilities							
Accounts Payable and Other Current Liabilities		9500-9599, 9620	301,415.33	0.00	17,267,108		17,267,108
Due to Other Funds		9610	15,255.25	0.00	987,997		987,997
Current Loans		9640	0.00	0.00	0		0
Unearned Revenue		9650	0.00	0.00	2,550,300		2,550,300
Subscription Liability		9660				0.00	0.00
General Obligation Bonds Payable		9661				0	0
State School Building Loan Payable		9662				0	0
Net Pension Liability (Asset)		9663				0	0
Total/Net OPEB Liability		9664				0	0
Compensated Absences Payable		9665				0	0
COPs Payable		9666				0	0
Leases Payable		9667				0	0
Lease Revenue Bonds Payable		9668				0	0
Other General Long-Term Debt		9669				0	0
Deferred Inflows of Resources - pensions only		9690				0	0
Deferred Inflows of Resources - OPEB only		9690				0	0
Deferred Inflows of Resources - other		9690	0.00	0.00	0	0	0
Fund Balance / Net Position		979Z	2,735,376.03	27,581,437.79	287,589,633	0	287,589,633

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

			Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Resource	Function	Object					
General Revenues							
Taxes and Subventions:							
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	0.00	0.00	62,234,246		62,234,246
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	0.00	14,129,147.02	14,129,147		14,129,147
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	5,689,062.23	0.00	5,689,062		5,689,062
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	91,833,153		91,833,153
Interest and Investment Earnings	0000-1999	8660-8662	0.00	0.00	5,049,778		5,049,778
Interagency Revenues	0000-1999	8677, 8780-8799	0.00	0.00	352,965		352,965
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	1,283,646		1,283,646
Program Revenues							
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	2,268,059		2,268,059
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699	459,882.02	1,005,611.68	76,396,208		76,396,208
	2000- 6199, 6201- 7709,	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,					
	7711-9999	8780-8799					
Capital Grants and Contributions	0000- 7709, 7711-9999	8545	0.00	0.00	0		0
	7710	8545, 8660-8662					
	6200	8590, 8660-8662					

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Expenditures							
Instruction		1000- 1999	1000-7999	0.00	0.00	129,698,693	129,698,693
Instruction - Related Services:							
Instructional Supervision and Administration		2000- 2999, except 2420, 2700	1000-7999	0.00	0.00	4,665,608	4,665,608
Instructional Library , Media and Technology		2420	1000-7999	0.00	0.00	1,585,301	1,585,301
School Site Administration		2700	1000-7999	0.00	0.00	13,199,016	13,199,016
Pupil Services:							
Home-To-School Transportation		3600	1000-7999	0.00	0.00	3,921,622	3,921,622
Food Services		3700	1000-7999	0.00	0.00	9,973,023	9,973,023
All Other Pupil Services		3000- 3999, except 3600, 3700	1000-7999	0.00	0.00	21,856,838	21,856,838
General Administration:							
Centralized Data Processing		7700	1000-7999	0.00	0.00	4,364,814	4,364,814
All Other General Administration		7100- 7699	1000-7999	0.00	0.00	9,513,699	9,513,699
Plant Services		8000- 8999, except 8500	1000-7999	909,888.11	0.00	21,676,744	21,676,744
Facility Acquisition and Construction		8500	1000-7999	315,545.47	0.00	20,699,917	20,699,917
Ancillary Services		4000- 4999	1000-7999	0.00	0.00	3,115,406	3,115,406

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Community Services		5000-5999	1000-7999	0.00	0.00	86,151	86,151
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	5,631	5,631
Other Outgo:							
Transfers Between Agencies		9200	7110-7299	0.00	0.00	1,069,062	1,069,062
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	182,586.00	6,640,000.00	7,283,561	7,283,561
Debt Service - Interest		9100, 9102	7434, 7438	27,149.76	6,563,436.27	6,596,247	6,596,247
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	634,000	634,000
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0	0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0	0
Amortization (Unallocated)		0000	6910 & 6920	0.00	0.00	0	0
Other Financing Sources and Uses							
Interfund Transfers In			8910-8929	0.00	0.00	4,149,756	4,149,756
Interfund Transfers Out		9300	7600-7629	4,114,619.36	0.00	4,149,756	4,149,756
Proceeds from Long-Term Debt			8931-8951, 8971-8974	0.00	0.00	113,000,000	113,000,000
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0	0
All Other Financing Sources			8961-8965, 8979	0.00	5,800,026.25	5,800,026	5,800,026
All Other Financing Uses		9200	7651-7699	0.00	0.00	0	0

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

					Conversion Entries				
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	289,730,938	0	CE014			289,730,938
Investments			9150	0	0	CE014			0
Receivables			9200-9290	16,665,674	0	CE014, CE018			16,665,674
Due from Other Funds			9310	987,997	(987,997)	CE014, CE018, CE020			0
Stores			9320	470,115	0	CE014			470,115
Prepays			9330	537,814	0	CE003, CE013, CE014			537,814
Other Current Assets			9340	2,500	0	CE014			2,500
Lease Receivable			9380	0					0
Land			9410	0	2,101,441	CE001, CE004, CE005, CE011, CE014			2,101,441
Land Improvements			9420	0	595,943	CE001, CE004, CE005, CE011, CE014			595,943
Accumulated Depreciation - Land Improvements			9425	0	(1,377,881)	CE005, CE012, CE014			(1,377,881)
Buildings			9430	0	5,281,928	CE001, CE004, CE005, CE011, CE014			5,281,928
Accumulated Depreciation - Buildings			9435	0	(6,310,368)	CE005, CE012, CE014			(6,310,368)
Equipment			9440	0	259,436	CE001, CE004, CE005, CE011, CE014			259,436
Accumulated Depreciation - Equipment			9445	0	(919,032)	CE005, CE012, CE014			(919,032)
Work in Progress			9450	0	12,720,605	CE001, CE004, CE005, CE011, CE014			12,720,605
Lease Assets			9460	0	0	CE001, CE014, CE028			0
Accumulated Amortization - Lease Assets			9465	0	0	CE014, CE027, CE028			0
Subscription Assets			9470	0	1,430,433	CE001, CE014, CE028			1,430,433
Accumulated Amortization – Subscription Assets			9475	0	0	CE014, CE027, CE028			0
Deferred Outflows of Resources - pensions only			9490	0	24,058,341	CE014, CE023, CE024			24,058,341
Deferred Outflows of Resources - OPEB only			9490	0	2,359,583	CE014, CE021, CE026			2,359,583
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	17,267,108	0	CE008, CE014, CE018			17,267,108
Due to Other Funds			9610	987,997	(987,997)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	2,550,300	0	CE014			2,550,300
Subscription Liability			9660	0	0	CE002, CE003, CE014, CE028			0
General Obligation Bonds Payable			9661	0	106,360,000	CE002, CE003, CE008, CE013			106,360,000
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	0	0	CE014, CE023			0
Total/Net OPEB Liability			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	0	(70,360)	CE009, CE014			(70,360)
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Leases Payable			9667	0	0	CE002, CE003, CE013, CE014, CE028			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	5,156,465	CE002, CE003, CE010, CE013, CE014, CE022			5,156,465
Deferred Inflows of Resources - pensions only			9690	0	0	CE014, CE023			0
Deferred Inflows of Resources - OPEB only			9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	287,589,633	(71,245,676)		0		216,343,957

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	62,234,246				62,234,246	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	14,129,147				14,129,147	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	5,689,062				5,689,062	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	91,833,153	0	CE006, CE007, CE010, CE022		91,833,153	
Interest and Investment Earnings	0000-1999		8660-8662	5,049,778	0	CE006, CE007, CE016		5,049,778	
Interagency Revenue	0000-1999		8677, 8780-8799	352,965	0	CE010, CE016, CE017, CE022		352,965	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,283,646	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,283,646	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	2,268,059	0	CE005, CE010, CE016, CE022		2,268,059	
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	76,396,208	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		76,396,208	
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	129,698,693	(12,261,503)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		117,437,190	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	4,665,608	(498,540)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		4,167,068	

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Instructional Library , Media and Technology		2420	1000-7999	1,585,301	(202,159)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		1,383,142	

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
School Site Administration		2700	1000-7999	13,199,016	(1,410,542)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		11,788,474	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	3,921,622	(593,648)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,327,974	
Food Services		3700	1000-7999	9,973,023	(791,902)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		9,181,121	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	21,856,838	(1,985,649)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		19,871,189	
General Administration:									
Centralized Data Processing		7700	1000-7999	4,364,814	(630,917)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		3,733,897	
All Other General Administration		7100-7699	1000-7999	9,513,699	(1,164,821)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		8,348,878	
Plant Services		8000-8999, except 8500	1000-7999	21,676,744	104,703	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		21,781,447	
Facility Acquisition and Construction		8500	1000-7999	20,699,917	(20,699,917)	CE001		0	

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Ancillary Services		4000-4999	1000-7999	3,115,406	(129,629)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		2,985,777	
Community Services		5000-5999	1000-7999	86,151	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026, CE027		86,151	
Enterprise Activities		6000-6999	1000-7999	5,631	(6,265)	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025,CE026, CE027		(634)	

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Conversion from Governmental Funds to Governmental Activities
Conversion Worksheet

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,069,062	0	CE016, CE017		1,069,062	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	7,283,561	(7,283,561)	CE002, CE015		0	
Debt Service - Interest		9100, 9102	7434, 7438	6,596,247	0	CE008, CE010, CE013, CE015		6,596,247	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	634,000	0	CE003, CE013, CE015		634,000	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Amortization (Unallocated)		0000	6910 & 6920	0	0	CE027		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	4,149,756	0	CE016, CE017, CE019		4,149,756	
Interfund Transfers Out		9300	7600-7629	4,149,756	0	CE016, CE017, CE019		4,149,756	
Proceeds from Long-Term Debt			8931-8951, 8971-8974	113,000,000	(113,000,000)	CE003		0	
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	5,800,026	(5,800,026)	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 6105	Early Education: California State Preschool Program	634	Expenditures by function	1,895,477	-	-	238,855	-	-	17,271	-	-	-	121,223	-	20,863	-	-	2,293,689
			Percentage of total	82.63880%	0.0%	0.0%	10.41357%	0.0%	0.0%	0.75298%	0.0%	0.0%	0.0%	5.28507%	0.0%	0.90958%	0.0%	0.0%	100.00000%
			Default revenue by function	524	-	-	66	-	-	5	-	-	-	34	-	6	-	-	635
			User adjustments													0.00			-
			Adjusted revenue by function	524	-	-	66	-	-	5	-	-	-	34	-	6	-	-	635
01-57 6500	Special Education	245,463	Expenditures by function	24,644,784	1,292,757	-	181,384	-	-	5,364,266	-	-	-	1,756,944	-	3,268	-	962,239	34,205,642
			Percentage of total	72.04889%	3.77937%	0.0%	0.53028%	0.0%	0.0%	15.68240%	0.0%	0.0%	0.0%	5.13642%	0.0%	0.00955%	0.0%	2.81310%	100.00001%
			Default revenue by function	176,853	9,277	-	1,302	-	-	38,494	-	-	-	12,608	-	23	-	6,905	245,462
			User adjustments													0.00			-
			Adjusted revenue by function	176,853	9,277	-	1,302	-	-	38,494	-	-	-	12,608	-	23	-	6,905	245,462
01-57 7810	Other Restricted State	835,795	Expenditures by function	41,081	255,874	-	66,192	-	-	540,949	-	-	-	50,445	-	-	-	-	954,541
			Percentage of total	4.30374%	26.80597%	0.0%	6.93443%	0.0%	0.0%	56.67111%	0.0%	0.0%	0.0%	5.28474%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	35,970	224,043	-	57,958	-	-	473,654	-	-	-	44,170	-	-	-	-	835,795
			User adjustments													0.00			-
			Adjusted revenue by function	35,970	224,043	-	57,958	-	-	473,654	-	-	-	44,170	-	-	-	-	835,795
01-57 9010	Other Restricted Local	1,186,168	Expenditures by function	880,321	10,301	25,177	19,888	-	-	817,698	129,474	-	-	839,238	4,746	3,801,924	18,221,186	18,196,928	42,946,881
			Percentage of total	2.04979%	0.02399%	0.05862%	0.04631%	0.0%	0.0%	1.90398%	0.30147%	0.0%	0.0%	1.95413%	0.01105%	8.85262%	42.42726%	42.37078%	100.00000%
			Default revenue by function	24,314	285	695	549	-	-	22,584	3,576	-	-	23,179	131	105,007	503,259	502,589	1,186,168

Unaudited Actuals
2024-25 Unaudited Actuals
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		Unbalanced; user adjustment required	User adjustments													(503,259)	(503,259)		
			Adjusted revenue by function	24,314	285	695	549	-	-	22,584	3,576	-	-	23,179	131	105,007	-	502,589	682,909
Total Charges for Services (from fund consolidation worksheet)		2,268,060																	
Unbalanced	Subtotal of Charges for Services by function:			237,661	233,605	695	59,875	-	-	534,737	3,576	-	-	79,991	131	105,036	-	509,494	1,764,801
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																		(1)
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):			237,661	233,605	695	59,875	-	-	534,737	3,576	-	-	79,991	131	105,036	-	509,494	1,764,801

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
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Report CNVRT
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Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource		Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57 2600	Expanded Learning Opportunities Program	6,832,783	Expenditures by function																6,569,754
				5,661,265	152,222	-	98,368	17,076	-	7,524	-	-	-	260,344	-	305,732	67,223	-	
			Percentage of total	86.17164%	2.31701%	0.0%	1.49729%	0.25992%	0.0%	0.11452%	0.0%	0.0%	0.0%	3.96277%	0.0%	4.65363%	1.02322%	0.0%	100.00000%
			Default revenue by function	5,887,921	158,316	-	102,307	17,760	-	7,825	-	-	-	270,767	-	317,972	69,914	-	6,832,782
			User adjustments														(69,914)		(69,914)
01-57 3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	3,745,263	Adjusted revenue by function	5,887,921	158,316	-	102,307	17,760	-	7,825	-	-	-	270,767	-	317,972	-	-	6,762,868
			Unbalanced; user adjustment required																
			Expenditures by function																3,745,262
				3,273,076	170,725	32,307	42,621	2,897	-	41,610	-	-	-	182,026	-	-	-	-	
			Percentage of total	87.39244%	4.55843%	0.86261%	1.13800%	0.07735%	0.0%	1.11100%	0.0%	0.0%	0.0%	4.86017%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 3182	ESSA: School Improvement Funding for LEAs	499,410	Default revenue by function	3,273,077	170,725	32,307	42,621	2,897	-	41,610	-	-	-	182,026	-	-	-	-	3,745,263
			User adjustments														0.00		-
			Adjusted revenue by function	3,273,077	170,725	32,307	42,621	2,897	-	41,610	-	-	-	182,026	-	-	-	-	3,745,263
			Expenditures by function	360,261	-	-	1,681	-	-	111,074	-	-	-	26,394	-	-	-	-	499,410
			Percentage of total	72.13732%	0.0%	0.0%	0.33660%	0.0%	0.0%	22.24104%	0.0%	0.0%	0.0%	5.28504%	0.0%	0.0%	0.0%	0.0%	100.00000%
01-57 3182	ESSA: School Improvement Funding for LEAs	499,410	Default revenue by function	360,261	-	-	1,681	-	-	111,074	-	-	-	26,394	-	-	-	-	499,410
			User adjustments														0.00		-
			Adjusted revenue by function	360,261	-	-	1,681	-	-	111,074	-	-	-	26,394	-	-	-	-	499,410

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2024-25 Unaudited Actuals
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01-57 3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	1,769,291	Expenditures by function																1,769,292
				220,876	-	-	-	-	-	57,295	-	-	-	42,660	-	513,453	935,008	-	
			Percentage of total	12.48386%	0.0%	0.0%	0.0%	0.0%	0.0%	3.23830%	0.0%	0.0%	0.0%	2.41113%	0.0%	29.02025%	52.84645%	0.0%	99.99999%
			Default revenue by function	220,876	-	-	-	-	-	57,295	-	-	-	42,660	-	513,453	935,007	-	1,769,291
			User adjustments														(935,007)		(935,007)
		Unbalanced; user adjustment required	Adjusted revenue by function	220,876	-	-	-	-	-	57,295	-	-	-	42,660	-	513,453	-	-	834,284
01-57 3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	-	Expenditures by function																-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments														0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	3,144,688	Expenditures by function																3,144,688
				2,857,737	-	-	120,752	-	-	-	-	-	-	166,199	-	-	-	-	
			Percentage of total	90.87506%	0.0%	0.0%	3.83987%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28507%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	2,857,737	-	-	120,752	-	-	-	-	-	-	166,199	-	-	-	-	3,144,688
			User adjustments														0.00		-
			Adjusted revenue by function	2,857,737	-	-	120,752	-	-	-	-	-	-	166,199	-	-	-	-	3,144,688
01-57 3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	15,158	Expenditures by function																15,158
				-	14,357	-	-	-	-	-	-	-	-	801	-	-	-	-	
			Percentage of total	0.0%	94.71566%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28434%	0.0%	0.0%	0.0%	0.0%	100.00000%

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Identification of Program Revenues by Function
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01-57 3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	104,490	Default revenue by function	-	14,357	-	-	-	-	-	-	-	801	-	-	-	-	15,158		
			User adjustments													0.00		-		
			Adjusted revenue by function	-	14,357	-	-	-	-	-	-	-	-	-	801	-	-	-	15,158	
			Expenditures by function	98,968	-	-	-	-	-	-	-	-	-	-	5,522	-	-	-	104,490	
			Percentage of total	94.71528%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28472%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	98,968	-	-	-	-	-	-	-	-	-	-	5,522	-	-	-	104,490	
01-57 3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	147,845	User adjustments													0.00		-		
			Adjusted revenue by function	98,968	-	-	-	-	-	-	-	-	-	-	5,522	-	-	-	104,490	
			Expenditures by function	-	-	-	-	-	-	140,032	-	-	-	-	7,813	-	-	-	147,845	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	94.71541%	0.0%	0.0%	0.0%	5.28459%	0.0%	0.0%	0.0%	100.00000%		
			Default revenue by function	-	-	-	-	-	-	140,032	-	-	-	-	7,813	-	-	-	147,845	
			User adjustments															0.00		-
01-57 3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary , Section 131	148,457	Adjusted revenue by function	-	-	-	-	-	-	140,032	-	-	-	7,813	-	-	-	147,845		
			Expenditures by function	141,388	-	-	-	-	-	-	-	-	-	-	7,069	-	-	-	148,457	
			Percentage of total	95.23835%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.76165%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	141,388	-	-	-	-	-	-	-	-	-	-	7,069	-	-	-	148,457	
			User adjustments															0.00		-
			Adjusted revenue by function	141,388	-	-	-	-	-	-	-	-	-	-	7,069	-	-	-	148,457	

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01-57 4035	ESSA: Title II, Part A, Supporting Effective Instruction	400,661	Expenditures by function																400,661
				168,745	210,388	-	353	-	-	-	-	-	-	21,175	-	-	-	-	
			Percentage of total	42.11665%	52.51023%	0.0%	0.08810%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28502%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	168,745	210,388	-	353	-	-	-	-	-	-	21,175	-	-	-	-	400,661
			User adjustments														0.00		-
01-57 4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	128,297	Adjusted revenue by function	168,745	210,388	-	353	-	-	-	-	-	-	21,175	-	-	-	-	400,661
			Expenditures by function																128,297
				122,188	-	-	-	-	-	-	-	-	-	6,109	-	-	-	-	
			Percentage of total	95.23839%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.76161%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	122,188	-	-	-	-	-	-	-	-	-	6,109	-	-	-	-	128,297
01-57 4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	56,034	User adjustments														0.00		-
			Adjusted revenue by function	122,188	-	-	-	-	-	-	-	-	-	6,109	-	-	-	-	128,297
			Expenditures by function																56,034
				24,412	-	-	-	-	-	-	-	-	-	2,961	28,661	-	-	-	
			Percentage of total	43.56641%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28429%	51.14930%	0.0%	0.0%	0.0%	100.00000%
01-57 4201	ESSA: Title III, Immigrant Student Program	2,076	Default revenue by function	24,412	-	-	-	-	-	-	-	-	-	2,961	28,661	-	-	-	56,034
			User adjustments														0.00		-
			Adjusted revenue by function	24,412	-	-	-	-	-	-	-	-	-	2,961	28,661	-	-	-	56,034
			Expenditures by function																2,076
				1,967	-	-	-	-	-	-	-	-	-	109	-	-	-	-	2,076
01-57 4201	ESSA: Title III, Immigrant Student Program	2,076	Percentage of total	94.74952%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.25048%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,967	-	-	-	-	-	-	-	-	-	109	-	-	-	-	2,076

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01-57 4203	ESSA: Title III, English Learner Student Program	61,499	User adjustments													0.00	-
			Adjusted revenue by function	1,967	-	-	-	-	-	-	-	-	109	-	-	-	2,076
			Expenditures by function	26,864	2,884	-	-	-	-	28,501	-	-	-	3,250	-	-	61,499
			Percentage of total	43.68201%	4.68951%	0.0%	0.0%	0.0%	0.0%	46.34384%	0.0%	0.0%	0.0%	5.28464%	0.0%	0.0%	100.00000%
			Default revenue by function	26,864	2,884	-	-	-	-	28,501	-	-	-	3,250	-	-	61,499
			User adjustments													0.00	-
01-57 5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,224,130	Adjusted revenue by function	26,864	2,884	-	-	-	-	28,501	-	-	-	3,250	-	-	61,499
			Expenditures by function														9,438,681
				-	-	-	-	-	8,826,125	-	-	-	-	278,626	-	275,791	58,139
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	93.51015%	0.0%	0.0%	0.0%	0.0%	2.95196%	0.0%	2.92192%	0.61597%
			Default revenue by function	-	-	-	-	-	8,625,498	-	-	-	-	272,293	-	269,522	56,818
			User adjustments													(56,818)	(56,818)
01-57 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	802,825	Adjusted revenue by function	-	-	-	-	-	8,625,498	-	-	-	-	272,293	-	269,522	-
			Expenditures by function														802,825
				-	-	-	-	-	786,375	-	-	-	-	16,450	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	97.95099%	0.0%	0.0%	0.0%	0.0%	2.04901%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	786,375	-	-	-	-	16,450	-	-	802,825
			User adjustments													0.00	-
		Unbalanced; user adjustment required	Adjusted revenue by function	-	-	-	-	-	8,625,498	-	-	-	-	272,293	-	269,522	-
			Expenditures by function														802,825
			User adjustments													0.00	-
			Adjusted revenue by function	-	-	-	-	-	786,375	-	-	-	-	16,450	-	-	802,825

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01-57 5630	ESSA: Title IX, Part A, McKinney - Vento Homeless Assistance Grants	110,996	Expenditures by function															110,996
				51,528	759	-	-	-	-	52,843	-	-	-	5,866	-	-	-	-
			Percentage of total	46.42329%	0.68381%	0.0%	0.0%	0.0%	0.0%	47.60802%	0.0%	0.0%	0.0%	5.28488%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	51,528	759	-	-	-	-	52,843	-	-	-	5,866	-	-	-	110,996
			User adjustments													0.00		-
01-57 5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	4,645	Adjusted revenue by function	51,528	759	-	-	-	-	52,843	-	-	-	5,866	-	-	-	110,996
			Expenditures by function															4,644
				-	-	-	-	-	-	4,399	-	-	-	245	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	94.72438%	0.0%	0.0%	0.0%	5.27562%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	4,400	-	-	-	245	-	-	-	4,645
01-57 6010	After School Education and Safety (ASES)	1,289,970	User adjustments													0.00		-
			Adjusted revenue by function	-	-	-	-	-	-	4,400	-	-	-	245	-	-	-	4,645
			Expenditures by function	1,251,744	-	-	-	-	-	-	-	-	-	38,226	-	-	-	1,289,970
			Percentage of total	97.03668%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.96332%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,251,744	-	-	-	-	-	-	-	-	-	38,226	-	-	-	1,289,970
01-57 6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	219,307	User adjustments													0.00		-
			Adjusted revenue by function	1,251,744	-	-	-	-	-	-	-	-	-	38,226	-	-	-	1,289,970
			Expenditures by function															219,307
				187,032	20,500	-	-	-	-	-	-	-	-	11,775	-	-	-	-
			Percentage of total	85.28319%	9.34763%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.36919%	0.0%	0.0%	0.0%	100.00001%

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01-57 6105	Early Education: California State Preschool Program	2,318,751	Default revenue by function	187,032	20,500	-	-	-	-	-	-	-	11,775	-	-	-	-	219,307	
			User adjustments													0.00		-	
			Adjusted revenue by function	187,032	20,500	-	-	-	-	-	-	-	-	11,775	-	-	-	-	219,307
			Expenditures by function																2,293,689
				1,895,477	-	-	238,855	-	-	17,271	-	-	-	121,223	-	20,863	-	-	-
			Percentage of total	82.63880%	0.0%	0.0%	10.41357%	0.0%	0.0%	0.75298%	0.0%	0.0%	0.0%	5.28507%	0.0%	0.90958%	0.0%	0.0%	100.00000%
			Default revenue by function	1,916,188	-	-	241,465	-	-	17,460	-	-	-	122,548	-	21,091	-	-	2,318,752
			User adjustments														0.00		-
			Adjusted revenue by function	1,916,188	-	-	241,465	-	-	17,460	-	-	-	122,548	-	21,091	-	-	2,318,752
			Unbalanced; user adjustment required																
01-57 6128	Early Education: Inclusive Early Education Expansion Grant	43,870	Expenditures by function															43,871	
				33,434	8,118	-	-	-	-	-	-	-	-	2,319	-	-	-	-	
			Percentage of total	76.20980%	18.50425%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28595%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	33,433	8,118	-	-	-	-	-	-	-	-	2,319	-	-	-	-	43,870
			User adjustments														0.00		-
			Adjusted revenue by function	33,433	8,118	-	-	-	-	-	-	-	-	2,319	-	-	-	-	43,870
			Expenditures by function																-
				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01-57 6130	Early Education: Center-Based Reserve Account	12,748	User adjustments														0.00	-	
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Unbalanced; user adjustment required																-
			Expenditures by function																-
				1,426,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,426,577
			Percentage of total																
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments																-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			01-57 6300	Lottery: Instructional Materials	1,174,201	Expenditures by function													
	1,426,577	-				-	-	-	-	-	-	-	-	-	-	-	-	-	
Percentage of total																			
Default revenue by function	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments																			-
Adjusted revenue by function	-	-				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbalanced; user adjustment required																			-
Expenditures by function																			-
	1,426,577	-				-	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total																			

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01-57 6332	CA Community Schools Partnership Act - Implementation Grant	1,212,481	Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,174,201	-	-	-	-	-	-	-	-	-	-	-	-	-	1,174,201
			User adjustments													0.00		-
			Adjusted revenue by function	1,174,201	-	-	-	-	-	-	-	-	-	-	-	-	-	1,174,201
			Expenditures by function															455,205
01-57 6383	Golden State Pathways Program	2,337,168		8,886	-	-	-	74,477	-	351,721	-	-	-	20,121	-	-	-	-
			Percentage of total	1.95209%	0.0%	0.0%	0.0%	16.36120%	0.0%	77.26651%	0.0%	0.0%	0.0%	4.42021%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	23,669	-	-	-	198,376	-	936,842	-	-	-	53,594	-	-	-	1,212,481
			User adjustments														0.00	-
			Adjusted revenue by function	23,669	-	-	-	198,376	-	936,842	-	-	-	53,594	-	-	-	1,212,481
01-57 6385	Governor's CTE Initiative: California Partnership Academies	11,451	Expenditures by function	6,496	-	-	-	-	-	-	-	-	-	362	-	-	222,721	229,579
			Percentage of total	2.82953%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.15768%	0.0%	0.0%	97.01279%	100.00000%
			Default revenue by function	66,131	-	-	-	-	-	-	-	-	-	3,685	-	-	2,267,352	2,337,168
			User adjustments														(2,267,352)	(2,267,352)
			Adjusted revenue by function	66,131	-	-	-	-	-	-	-	-	-	3,685	-	-	-	69,816
			Expenditures by function	10,846	-	-	-	-	-	-	-	-	-	605	-	-	-	11,451
			Percentage of total	94.71662%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.28338%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	10,846	-	-	-	-	-	-	-	-	-	605	-	-	-	11,451
			User adjustments														0.00	-
			Adjusted revenue by function	10,846	-	-	-	-	-	-	-	-	-	605	-	-	-	11,451

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01-57 6387	Career Technical Education Incentive Grant Program	608,217	Expenditures by function																608,216
				417,298	159,385	-	-	-	-	-	-	-	-	31,533	-	-	-	-	
			Percentage of total	68.61016%	26.20533%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.18451%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	417,299	159,385	-	-	-	-	-	-	-	-	31,533	-	-	-	-	608,217
			User adjustments														0.00		-
			Adjusted revenue by function	417,299	159,385	-	-	-	-	-	-	-	-	31,533	-	-	-	-	608,217
01-57 6388	Strong Workforce Program	420,839	Expenditures by function	347,927	6,790	-	-	-	-	51,992	-	-	-	14,130	-	-	-	-	420,839
			Percentage of total	82.67461%	1.61344%	0.0%	0.0%	0.0%	0.0%	12.35437%	0.0%	0.0%	0.0%	3.35758%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	347,927	6,790	-	-	-	-	51,992	-	-	-	14,130	-	-	-	-	420,839
			User adjustments														0.00		-
			Adjusted revenue by function	347,927	6,790	-	-	-	-	51,992	-	-	-	14,130	-	-	-	-	420,839
01-57 6500	Special Education	10,147,023	Expenditures by function	24,644,784	1,292,757	-	181,384	-	-	5,364,266	-	-	-	1,756,944	-	3,268	-	962,239	34,205,642
			Percentage of total	72.04889%	3.77937%	0.0%	0.53028%	0.0%	0.0%	15.68240%	0.0%	0.0%	0.0%	5.13642%	0.0%	0.00955%	0.0%	2.81310%	100.00001%
			Default revenue by function	7,310,817	383,494	-	53,808	-	-	1,591,297	-	-	-	521,194	-	969	-	285,446	10,147,025
			User adjustments														0.00		-
			Adjusted revenue by function	7,310,817	383,494	-	53,808	-	-	1,591,297	-	-	-	521,194	-	969	-	285,446	10,147,025
			Unbalanced; user adjustment required																
01-57 6546	Mental Health-Related Services	957,860	Expenditures by function	76,660	187,031	-	-	-	-	637,879	-	-	-	50,307	-	-	-	-	951,877
			Percentage of total	8.05356%	19.64865%	0.0%	0.0%	0.0%	0.0%	67.01275%	0.0%	0.0%	0.0%	5.28503%	0.0%	0.0%	0.0%	0.0%	99.99999%
			Default revenue by function	77,142	188,207	-	-	-	-	641,888	-	-	-	50,623	-	-	-	-	957,860
			User adjustments														0.00		-
			Adjusted revenue by function	77,142	188,207	-	-	-	-	641,888	-	-	-	50,623	-	-	-	-	957,860

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01-57 6547	Special Education Early Intervention Preschool Grant	587,164	Expenditures by function	238,551	168,145	-	-	-	-	280,277	-	-	-	38,333	-	-	-	-	725,306
			Percentage of total	32.88970%	23.18263%	0.0%	0.0%	0.0%	0.0%	38.64259%	0.0%	0.0%	0.0%	5.28508%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	193,116	136,120	-	-	-	-	226,895	-	-	-	31,032	-	-	-	-	587,163
			User adjustments													0.00			-
		Unbalanced; user adjustment required	Adjusted revenue by function	193,116	136,120	-	-	-	-	226,895	-	-	-	31,032	-	-	-	-	587,163
01-57 6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	128,641	Expenditures by function	-	-	-	-	-	-	121,843	-	-	-	6,798	-	-	-	-	128,641
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	94.71553%	0.0%	0.0%	0.0%	5.28447%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	-	-	-	-	-	-	121,843	-	-	-	6,798	-	-	-	-	128,641
			User adjustments													0.00			-
			Adjusted revenue by function	-	-	-	-	-	-	121,843	-	-	-	6,798	-	-	-	-	128,641
01-57 6770	Arts and Music in Schools (AMS)- Funding Guarantee and Accountability Act (Prop 28)	1,847,822	Expenditures by function	1,037,279	-	-	-	-	-	-	-	-	-	10,372	-	-	-	-	1,047,651
			Percentage of total	99.00998%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.99002%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	1,829,528	-	-	-	-	-	-	-	-	-	18,294	-	-	-	-	1,847,822
			User adjustments													0.00			-
			Adjusted revenue by function	1,829,528	-	-	-	-	-	-	-	-	-	18,294	-	-	-	-	1,847,822
01-57 7010	Agricultural Career Technical Education Incentive	10,488	Expenditures by function	10,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,488
			Percentage of total	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%
			Default revenue by function	10,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,488

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01-57 7085	Learning Communities for School Success Program	1,269,240	User adjustments														0.00	-
			Adjusted revenue by function	10,488	-	-	-	-	-	-	-	-	-	-	-	-	-	10,488
			Expenditures by function															231,182
				185,724	-	-	-	-	-	3,121	-	-	-	42,337	-	-	-	
			Percentage of total	80.33670%	0.0%	0.0%	0.0%	0.0%	0.0%	1.35002%	0.0%	0.0%	0.0%	18.31328%	0.0%	0.0%	0.0%	100.00000%
01-57 7399	LCFF Equity Multiplier	1,255,514	Default revenue by function	1,019,666	-	-	-	-	-	17,135	-	-	-	232,439	-	-	-	1,269,240
			User adjustments														0.00	-
			Adjusted revenue by function	1,019,666	-	-	-	-	-	17,135	-	-	-	232,439	-	-	-	1,269,240
			Expenditures by function	253,376	-	-	97,684	-	-	41,141	-	-	-	21,884	-	-	-	414,085
			Percentage of total	61.18937%	0.0%	0.0%	23.59033%	0.0%	0.0%	9.93540%	0.0%	0.0%	0.0%	5.28491%	0.0%	0.0%	0.0%	100.00001%
01-57 7422	In-Person Instruction (IPI) Grant	875,080	Default revenue by function	768,241	-	-	296,180	-	-	124,740	-	-	-	66,353	-	-	-	1,255,514
			User adjustments														0.00	-
			Adjusted revenue by function	768,241	-	-	296,180	-	-	124,740	-	-	-	66,353	-	-	-	1,255,514
			Expenditures by function	130,445	-	-	-	-	-	372,832	-	-	-	34,495	-	114,916	222,391	875,079
			Percentage of total	14.90665%	0.0%	0.0%	0.0%	0.0%	0.0%	42.60552%	0.0%	0.0%	0.0%	3.94193%	0.0%	13.13207%	25.41382%	99.99999%
01-57 7690	On-Behalf Pension Contributions	7,089,303	Default revenue by function	130,445	-	-	-	-	-	372,832	-	-	-	34,495	-	114,916	222,391	875,079
			User adjustments														(222,391)	(222,391)
			Adjusted revenue by function	130,445	-	-	-	-	-	372,832	-	-	-	34,495	-	114,916	-	652,688
			Expenditures by function	5,540,134	211,367	39,296	296,672	-	-	855,035	54,106	-	-	92,693	-	-	-	7,089,303
			Percentage of total	78.14780%	2.98149%	0.55430%	4.18478%	0.0%	0.0%	12.06092%	0.76321%	0.0%	0.0%	1.30751%	0.0%	0.0%	0.0%	100.00001%
			Default revenue by function	5,540,134	211,367	39,296	296,672	-	-	855,035	54,106	-	-	92,693	-	-	-	7,089,303

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01-57 7810	Other Restricted State	55,518	User adjustments													0.00	-			
			Adjusted revenue by function	5,540,134	211,367	39,296	296,672	-	-	855,035	54,106	-	-	92,693	-	-	-	-	7,089,303	
			Expenditures by function	41,081	255,874	-	66,192	-	-	540,949	-	-	-	50,445	-	-	-	-	954,541	
			Percentage of total	4.30374%	26.80597%	0.0%	6.93443%	0.0%	0.0%	56.67111%	0.0%	0.0%	0.0%	5.28474%	0.0%	0.0%	0.0%	0.0%	99.99999%	
			Default revenue by function	2,389	14,882	-	3,850	-	-	31,463	-	-	-	2,934	-	-	-	-	55,518	
			User adjustments															0.00	-	
01-57 8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	21,599	Adjusted revenue by function	2,389	14,882	-	3,850	-	-	31,463	-	-	-	2,934	-	-	-	55,518		
			Expenditures by function															5,616,013		
			Percentage of total	-	-	-	-	-	-	-	-	-	-	249,337	-	4,468,428	898,248	-	100.00000%	
			Default revenue by function	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.43975%	0.0%	79.56584%	15.99441%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	959	-	17,185	3,455	-	21,599	
			User adjustments															(3,455)	(3,455)	
01-57 8210	Student Activity Funds	1,502,259	Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	959	-	17,185	-	18,144		
			Expenditures by function	-	-	-	-	-	-	-	1,636,594	-	-	-	-	-	-	-	1,636,594	
			Percentage of total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00000%	
			Default revenue by function	-	-	-	-	-	-	-	1,502,259	-	-	-	-	-	-	-	1,502,259	
			User adjustments															0.00	-	
			Adjusted revenue by function	-	-	-	-	-	-	-	1,502,259	-	-	-	-	-	-	-	-	1,502,259
01-57 9010	Other Restricted Local	13,801,147	Expenditures by function	880,321	10,301	25,177	19,888	-	-	817,698	129,474	-	-	839,238	4,746	3,801,924	18,221,186	18,196,928	42,946,881	
			Percentage of total	2.04979%	0.02399%	0.05862%	0.04631%	0.0%	0.0%	1.90398%	0.30147%	0.0%	0.0%	1.95413%	0.01105%	8.85262%	42.42726%	42.37078%	100.00000%	
			Default revenue by function																	13,801,147
			Default revenue by function	282,895	3,311	8,090	6,391	-	-	262,771	41,606	-	-	269,692	1,525	1,221,763	5,855,449	5,847,654		

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

		User adjustments														(5,855,449)	(5,855,449)
		Adjusted revenue by function	282,895	3,311	8,090	6,391	-	-	262,771	41,606	-	-	269,692	1,525	1,221,763	-	7,945,698
Unbalanced; user adjustment required																-	5,847,654
Total Operating Grants & Contributions (from fund consolidation worksheet)		76,396,209															
Unbalanced	Subtotal of Operating Grants and Contributions by function:		35,829,263	1,689,603	79,693	1,166,080	219,033	9,411,873	5,695,773	1,597,971	-	-	2,643,630	30,186	2,476,871	-	66,973,076
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:															-	(1)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		35,829,263	1,689,603	79,693	1,166,080	219,033	9,411,873	5,695,773	1,597,971	-	-	2,643,630	30,186	2,476,871	-	66,973,076

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)		-																
Subtotal of Capital Grants and Contributions by function:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

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

Capital Grants and Contributions: Business-type Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Funds Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions																		
Adjusted Capital Grants and Contributions by function:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Governmental Activities			Summary of revenues by function																
Resource		Program Revenues by Resource	Function																
			1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
6105	Early Education: California State Preschool Program	634	524	-	-	66	-	-	5	-	-	-	34	-	6	-	-	635	
6500	Special Education	245,463	176,853	9,277	-	1,302	-	-	38,494	-	-	-	12,608	-	23	-	6,905	245,462	
7810	Other Restricted State	835,795	35,970	224,043	-	57,958	-	-	473,654	-	-	-	44,170	-	-	-	-	835,795	
9010	Other Restricted Local	1,186,168	24,314	285	695	549	-	-	22,584	3,576	-	-	23,179	131	105,007	-	502,589	682,909	
Total Charges for Services (from fund consolidation worksheet)		2,268,060																	
Unbalanced	Subtotal of Charges for Services by function:		237,661	233,605	695	59,875	-	-	534,737	3,576	-	-	79,991	131	105,036	-	509,494	1,764,801	
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:		(1)																
Unbalanced	Adjusted Charges for Services by function (agrees to conversion worksheet):		237,661	233,605	695	59,875	-	-	534,737	3,576	-	-	79,991	131	105,036	-	509,494	1,764,801	

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Operating Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
2600	Expanded Learning Opportunities Program	6,832,783	5,887,921	158,316	-	102,307	17,760	-	7,825	-	-	-	270,767	-	317,972	-	-	6,762,868
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	3,745,263	3,273,077	170,725	32,307	42,621	2,897	-	41,610	-	-	-	182,026	-	-	-	-	3,745,263
3182	ESSA: School Improvement Funding for LEAs	499,410	360,261	-	-	1,681	-	-	111,074	-	-	-	26,394	-	-	-	-	499,410
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	1,769,291	220,876	-	-	-	-	-	57,295	-	-	-	42,660	-	513,453	-	-	834,284
3225	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	3,144,688	2,857,737	-	-	120,752	-	-	-	-	-	-	166,199	-	-	-	-	3,144,688
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	15,158	-	14,357	-	-	-	-	-	-	-	-	801	-	-	-	-	15,158
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	104,490	98,968	-	-	-	-	-	-	-	-	-	5,522	-	-	-	-	104,490
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	147,845	-	-	-	-	-	-	140,032	-	-	-	7,813	-	-	-	-	147,845
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	148,457	141,388	-	-	-	-	-	-	-	-	-	7,069	-	-	-	-	148,457
4035	ESSA: Title II, Part A, Supporting Effective Instruction	400,661	168,745	210,388	-	353	-	-	-	-	-	-	21,175	-	-	-	-	400,661
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	128,297	122,188	-	-	-	-	-	-	-	-	-	6,109	-	-	-	-	128,297
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	56,034	24,412	-	-	-	-	-	-	-	-	-	2,961	28,661	-	-	-	56,034
4201	ESSA: Title III, Immigrant Student Program	2,076	1,967	-	-	-	-	-	-	-	-	-	109	-	-	-	-	2,076
4203	ESSA: Title III, English Learner Student Program	61,499	26,864	2,884	-	-	-	-	28,501	-	-	-	3,250	-	-	-	-	61,499
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,224,130	-	-	-	-	-	8,625,498	-	-	-	-	272,293	-	269,522	-	-	9,167,313

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	802,825	-	-	-	-	-	786,375	-	-	-	-	16,450	-	-	-	802,825
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	110,996	51,528	759	-	-	-	-	52,843	-	-	-	5,866	-	-	-	110,996
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	4,645	-	-	-	-	-	-	4,400	-	-	-	245	-	-	-	4,645
6010	After School Education and Safety (ASES)	1,289,970	1,251,744	-	-	-	-	-	-	-	-	-	38,226	-	-	-	1,289,970
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	219,307	187,032	20,500	-	-	-	-	-	-	-	-	11,775	-	-	-	219,307
6105	Early Education: California State Preschool Program	2,318,751	1,916,188	-	-	241,465	-	-	17,460	-	-	-	122,548	-	21,091	-	2,318,752
6128	Early Education: Inclusive Early Education Expansion Grant	43,870	33,433	8,118	-	-	-	-	-	-	-	-	2,319	-	-	-	43,870
6130	Early Education: Center-Based Reserve Account	12,748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6300	Lottery: Instructional Materials	1,174,201	1,174,201	-	-	-	-	-	-	-	-	-	-	-	-	-	1,174,201
6332	CA Community Schools Partnership Act - Implementation Grant	1,212,481	23,669	-	-	-	198,376	-	936,842	-	-	-	53,594	-	-	-	1,212,481
6383	Golden State Pathways Program	2,337,168	66,131	-	-	-	-	-	-	-	-	-	3,685	-	-	-	69,816
6385	Governor's CTE Initiative: California Partnership Academies	11,451	10,846	-	-	-	-	-	-	-	-	-	605	-	-	-	11,451
6387	Career Technical Education Incentive Grant Program	608,217	417,299	159,385	-	-	-	-	-	-	-	-	31,533	-	-	-	608,217
6388	Strong Workforce Program	420,839	347,927	6,790	-	-	-	-	51,992	-	-	-	14,130	-	-	-	420,839
6500	Special Education	10,147,023	7,310,817	383,494	-	53,808	-	-	1,591,297	-	-	-	521,194	-	969	-	285,446 10,147,025
6546	Mental Health-Related Services	957,860	77,142	188,207	-	-	-	-	641,888	-	-	-	50,623	-	-	-	957,860
6547	Special Education Early Intervention Preschool Grant	587,164	193,116	136,120	-	-	-	-	226,895	-	-	-	31,032	-	-	-	587,163
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	128,641	-	-	-	-	-	-	121,843	-	-	-	6,798	-	-	-	128,641
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,847,822	1,829,528	-	-	-	-	-	-	-	-	-	18,294	-	-	-	1,847,822
7010	Agricultural Career Technical Education Incentive	10,488	10,488	-	-	-	-	-	-	-	-	-	-	-	-	-	10,488
7085	Learning Communities for School Success Program	1,269,240	1,019,666	-	-	-	-	-	17,135	-	-	-	232,439	-	-	-	1,269,240
7399	LCFF Equity Multiplier	1,255,514	768,241	-	-	296,180	-	-	124,740	-	-	-	66,353	-	-	-	1,255,514
7422	In-Person Instruction (IPI) Grant	875,080	130,445	-	-	-	-	-	372,832	-	-	-	34,495	-	114,916	-	652,688

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

7690	On-Behalf Pension Contributions	7,089,303	5,540,134	211,367	39,296	296,672	-	-	855,035	54,106	-	-	92,693	-	-	-	-	7,089,303
7810	Other Restricted State	55,518	2,389	14,882	-	3,850	-	-	31,463	-	-	-	2,934	-	-	-	-	55,518
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	21,599	-	-	-	-	-	-	-	-	-	-	959	-	17,185	-	-	18,144
8210	Student Activity Funds	1,502,259	-	-	-	-	-	-	-	1,502,259	-	-	-	-	-	-	-	1,502,259
9010	Other Restricted Local	13,801,147	282,895	3,311	8,090	6,391	-	-	262,771	41,606	-	-	269,692	1,525	1,221,763	-	5,847,654	7,945,698
Total Operating Grants & Contributions (from fund consolidation worksheet)		76,396,209																
Unbalanced	Subtotal of Operating Grants and Contributions by function:		35,829,263	1,689,603	79,693	1,166,080	219,033	9,411,873	5,695,773	1,597,971	-	-	2,643,630	30,186	2,476,871	-	6,133,100	66,973,076
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																	(1)
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		35,829,263	1,689,603	79,693	1,166,080	219,033	9,411,873	5,695,773	1,597,971	-	-	2,643,630	30,186	2,476,871	-	6,133,100	66,973,076

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

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

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	183,710,000.00		183,710,000.00	111,775,000.00	6,640,000.00	288,845,000.00	6,520,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	120,562.00		120,562.00		120,562.00	0.00	0.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,515,111.00		2,515,111.00		769,033.00	1,746,078.00	432,508.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	957,840.00		957,840.00		70,361.00	887,479.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	187,303,513.00	0.00	187,303,513.00	111,775,000.00	7,599,956.00	291,478,557.00	6,952,508.00
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

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
General Fund							
01 General Fund	107,402,397	16,934,841	214,123,374	210,498,644	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	1,450,343	70,618	1,502,259	1,636,594			
09 Charter Schools Special Revenue Fund	0	0	0	0			
10 Special Education Pass-Through Fund	0	0	0	0			
11 Adult Education Fund	0	0	0	0			
12 Child Development Fund	956,669	149,471	2,527,714	2,313,995			
13 Cafeteria Special Revenue Fund	2,535,403	212,992	10,032,901	10,607,975			
14 Deferred Maintenance Fund	0	0	0	0			
15 Pupil Transportation Equipment Fund	0	0	0	0			
17 Special Reserve Fund for Other Than Capital Outlay Projects	0	0	0	0			
18 School Bus Emissions Reduction Fund	0	0	0	0			
19 Foundation Special Revenue Fund	0	0	0	0			
20 Special Reserve Fund for Postemployment Benefits	0	0	0	0			
Capital Project Funds							
21 Building Fund	134,364,982	1,600,487	2,760,777	14,071,262	Yes	Yes	Yes
25 Capital Facilities Fund	1,054,969	2,667	1,298,938	3,082,352			
30 State School Building Lease-Purchase Fund	0	0	0	0			
35 County School Facilities Fund	29,996,792	1,517,658	5,706,598	3,095,903			
40 Special Reserve Fund for Capital Outlay Projects	3,052,047	316,671	6,148,944	1,435,169			
49 Capital Project Fund for Blended Component Units	0	0	0	0			
Debt Service Funds							
51 Bond Interest and Redemption Fund	27,581,438	0	15,134,759	13,203,436			
52 Debt Service Fund for Blended Component Units	0	0	0	0			
53 Tax Override Fund	0	0	0	0			
56 Debt Service Fund	0	0	0	0			
Permanent Funds							
57 Foundation Permanent Fund	0	0	0	0			
Total Governmental Funds	308,395,040	20,805,405	259,236,264	259,945,330			

Unaudited Actuals
2024-25 Unaudited Actuals
Determination of Major Funds

10% of Total Governmental Funds		30,839,504	2,080,541	25,923,626	25,994,533			
Enterprise Funds		Assets & Deferred Outflows of Resources Object Codes 9100-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
	61 Cafeteria Enterprise Fund	0	0	0	0			
	62 Charter Schools Enterprise Fund	0	0	0	0			
	63 Other Enterprise Fund	0	0	0	0			
	Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds		0	0	0	0			
Total Governmental & Enterprise Funds		308,395,040	20,805,405	259,236,264	259,945,330			
5% of Total Gov'tl & Enterprise Funds		15,419,752	1,040,270	12,961,813	12,997,267			

Entry
CE001

Capital Outlay Expenditures

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

Function	Extracted	Default Conversion	User	Conversion				
Object	(Resource)	Data	of Extracted Data	Adjustments	Entry	Account Description		
			Debit	Credit	Debit	Credit		
[see extract]	1000	1,097,441	-	1,097,441		-	1,097,441	Instruction
[see extract]	2100	0	-	-		-	-	Instructional Superv ision and Administration
[see extract]	2420	0	-	-		-	-	Instructional Library , Media and Technology
[see extract]	2700	0	-	-		-	-	School Site Administration
[see extract]	3600	74,477	-	74,477		-	74,477	Home-to-School Transportation
[see extract]	3700	119,959	-	119,959		-	119,959	Food Services
[see extract]	3900	0	-	-		-	-	All Other Pupil Serv ices
[see extract]	4000	0	-	-		-	-	Ancillary Services
[see extract]	5000	0	-	-		-	-	Community Services
[see extract]	6000	0	-	-		-	-	Enterprise Activities
[see extract]	7200	205,536	-	205,536		-	205,536	All Other General Administration
[see extract]	7700	192,456	-	192,456		-	192,456	Centralized Data Processing
[see extract]	8100	0	-	-		-	-	Plant Services
[see extract]	8500	20,699,917	-	20,699,917		-	20,699,917	Facilities Acquisition and Construction
9410			2,051,441	-	50,000	2,101,441	-	Land
9420			668,832	-		595,943	-	Land Improv ements
9430			17,979,645	-		5,281,928	-	Buildings
9440			259,436	-		259,436	-	Equipment
9450					12,720,605	12,720,605	-	Work In Progress
9460			-	-		-	-	Lease Assets
9470			1,430,433	-		1,430,433	-	Subscription Assets
TOTALS			22,389,787	22,389,786	12,770,605	12,770,606	22,389,786	22,389,786

Entry
CE002

Debt Service Expenditures

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

Function Extracted Default Conversion User Conversion

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0		-			-	-	Debt Service, State School Building Repayment
7433	9100	6,640,000		-		6,640,000	-	6,640,000	Debt Service, Bond Redemptions
7435	9100	0		-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0		-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	643,561		-		643,561	-	643,561	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661			6,640,000	-			6,640,000	-	General Obligation Bonds Payable
9662				-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			643,561	-			643,561	-	Other General Long-Term Debt
TOTALS			7,283,561	7,283,561	0	0	7,283,561	7,283,561	

Entry
CE003

Debt Issuance

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

8931	0	-	-	-	-	Emergency Apportionments
8951	113,000,000	113,000,000	-	113,000,000	-	Proceeds from Sale of Bonds
8961	0	-	-	-	-	County School Building Aid
8971	0	-	-	-	-	Proceeds from Certificates of Participation
8972	0	-	-	-	-	Proceeds from Leases
8973	0	-	-	-	-	Proceeds from Lease Revenue Bonds
8974	0	-	-	-	-	Proceeds from SBITAs
8979	5,800,026	5,800,026	-	5,800,026	-	All Other Financing Sources
9330		-	-	-	-	Prepaid Expense
9490				-	-	Deferred Outflows of Resources
9660		-	-	-	-	Subscription Liability
9661		-	113,000,000	-	113,000,000	General Obligation Bonds Payable
9662				-	-	State School Building Loan Payable
9666		-	-	-	-	COPS Payable
9667		-	-	-	-	Leases Payable
9668		-	-	-	-	Lease Revenue Bonds Payable
9669		-	5,800,026	-	5,800,026	Other General Long-Term Debt
9690				-	-	Deferred Inflows of Resources
TOTALS		118,800,026	118,800,026	0	0	118,800,026 118,800,026

Entry
CE004

Donated and Contributed Capital Assets

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE005

Disposal of Capital Assets

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

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

Entry
CE006

Earned But Unavailable Revenues

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

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

Entry
CE007

Elimination of Revenues Relating to Prior Periods

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail04 61424 0000000
Report ENTRY
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8550	(2000-9999)					-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
979Z					-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry
CE008

Liability for Unmatured Interest on Long-Term Debt

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

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

Entry
CE009

Liability for Compensated Absences

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000			19,199	19,199	-	Instruction
n/a	2100				-	3,511	Instructional Supervision and Administration
n/a	2420				-	-	Instructional Library , Media and Technology
n/a	2700				12,679	-	School Site Administration
n/a	3600				12,137	-	Home-to-School Transportation
n/a	3700			15,639	15,639	-	Food Services
n/a	3900			4,429	4,429	-	All Other Pupil Services
n/a	4000				-	-	Ancillary Services
n/a	5000				-	-	Community Services
n/a	6000				-	-	Enterprise Activities
n/a	7200				54,375	-	All Other General Administration
n/a	7700				3,403	-	Centralized Data Processing
n/a	8100				23,522	-	Plant Services
9665				70,360	70,360	-	Compensated Absences Payable
TOTALS				109,627	109,627	109,627	109,627

Entry
CE010

Expenditures Relating to Prior Periods

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE011

Adjustments to Work in Progress

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE012

Depreciation

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description
			Debit Credit	Debit Credit	Debit Credit	
6900	1000			5,706,401	5,706,401	- Instruction
6900	2100			155,138	155,138	- Instructional Supervision and Administration
6900	2420				-	- Instructional Library, Media and Technology
6900	2700				-	- School Site Administration
6900	3600				-	- Home-to-School Transportation
6900	3700				-	- Food Services
6900	3900			1,082,788	1,082,788	- All Other Pupil Services
6900	4000				-	- Ancillary Services
6900	5000				-	- Community Services
6900	6000				-	- Enterprise Activities
6900	7200			54,942	54,942	- All Other General Administration
6900	7700				-	- Centralized Data Processing
6900	8100			2,328,968	720,956	- Plant Services
6900	0000				-	- Depreciation (Unallocated)
9425					1,377,881	- Accumulated Depreciation - Land Improvements
9435					6,310,368	- Accumulated Depreciation - Buildings

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail04 61424 0000000
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9445			919,032	-	919,032	Accumulated Depreciation - Equipment
TOTALS			9,328,237	9,328,237	8,607,281	8,607,281

Entry
CE013

Amortization

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

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

Entry
CE014

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

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE015

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

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE017

Reclassification of Interfund Transfers Involving Fiduciary Funds

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

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

7299	9200		-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	35,137	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-	-	-	Other Transfers In from All Others (Program Revenues)
8919		35,137	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)
8919		0			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE018

Reclassification of Interfund Balances Involving Fiduciary Funds

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

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
9200				-	-	-	Accounts Receivable
9310		987,997		-	-	-	Due from Other Funds
9500				-	-	-	Accounts Payable
9610		987,997		-	-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)							
9200						-	Accounts Receivable
9310		0				-	Due from Other Funds
9500						-	Accounts Payable
9610		0				-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)							
9200						-	Accounts Receivable

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE019

Elimination of Internal Transfers

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

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

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)							
7611	9300	0	-	-	-	-	
7612	9300	4,114,619	-	4,114,619	4,114,619	-	
7613	9300	0	-	-	-	-	
7614	9300	0	-	-	-	-	
7615	9300	0	-	-	-	-	
7616	9300	0	-	-	-	-	

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

7619	9300	35,137	-	35,137	35,137	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-		-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		4,114,619	4,114,619	-	4,114,619	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-		-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-		-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-		-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-		-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		35,137	35,137	-	35,137	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)								
7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0						Interfund Transfers, To Cafeteria Fund From General Fund
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)								
7619	9300	0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-		-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)								

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			4,149,756	4,149,756	4,149,756	4,149,756	0	0

Entry
CE020

Elimination of Internal Balances

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

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

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description			
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		987,997	-	987,997			-	987,997	Due From Other Funds
9610		987,997	987,997	-			987,997	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			987,997	987,997	0	0	987,997	987,997	

Entry
CE021

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

n/a	2420					-	-	Instructional Library , Media and Technology
n/a	2700					-	-	School Site Administration
n/a	3600					-	-	Home-to-School Transportation
n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
TOTALS					00	00		

Entry
CE023

Employer's Net Pension Liability and Pension Expense

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

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

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
3100-3299	1000	15,368,842	-	15,368,842	-	15,368,842	Instructional Supervision and Administration
3100-3299	2100	592,382	-	592,382	-	592,382	Instructional Library , Media and Technology
3100-3299	2420	185,040	-	185,040	-	185,040	School Site Administration
3100-3299	2700	1,214,568	-	1,214,568	-	1,214,568	Home-to-School Transportation
3100-3299	3600	466,181	-	466,181	-	466,181	

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

3100-3299	3700	639,014	-	639,014	-	639,014	Food Services
3100-3299	3900	2,813,933	-	2,813,933	-	2,813,933	All Other Pupil Services
3100-3299	4000	109,535	-	109,535	-	109,535	Ancillary Services
3100-3299	5000	0	-	-	-	-	Community Services
3100-3299	6000	5,824	-	5,824	-	5,824	Enterprise Activities
3100-3299	7200	882,019	-	882,019	-	882,019	All Other General Administration
3100-3299	7700	406,723	-	406,723	-	406,723	Centralized Data Processing
3100-3299	8100	1,374,280	-	1,374,280	-	1,374,280	Plant Services
9490			24,058,341	-	24,058,341	-	Deferred Outflows of Resources - pensions only
TOTALS		24,058,341	24,058,341	24,058,341	-	-	24,058,341 24,058,341

Entry
CE025

State's Share of Pension Expense - Special Funding Situation

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

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

TOTALS			-	-	-	-
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Entry
CE026

Employer OPEB Expenditures Made Subsequent to Measurement Date

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
3700-3799	1000	1,520,820	-	1,520,820	-	1,520,820	Instruction	
3700-3799	2100	57,785	-	57,785	-	57,785	Instructional Supervision and Administration	
3700-3799	2420	17,119	-	17,119	-	17,119	Instructional Library, Media and Technology	
3700-3799	2700	183,295	-	183,295	-	183,295	School Site Administration	
3700-3799	3600	40,853	-	40,853	-	40,853	Home-to-School Transportation	
3700-3799	3700	48,568	-	48,568	-	48,568	Food Services	
3700-3799	3900	258,933	-	258,933	-	258,933	All Other Pupil Services	
3700-3799	4000	20,094	-	20,094	-	20,094	Ancillary Services	
3700-3799	5000	0	-	-	-	-	Community Services	
3700-3799	6000	441	-	441	-	441	Enterprise Activities	
3700-3799	7200	77,833	-	77,833	-	77,833	All Other General Administration	
3700-3799	7700	28,335	-	28,335	-	28,335	Centralized Data Processing	
3700-3799	8100	105,507	-	105,507	-	105,507	Plant Services	
9490			2,359,583	-	2,359,583	-	Deferred Outflows of Resources - OPEB only	
TOTALS		2,359,583	2,359,583	2,359,583	-	-	2,359,583	2,359,583

Entry
CE027

Amortization - Lease Assets and Subscription Assets

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

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

6910 & 6920	2100			-	-	Instructional Supervision and Administration
6910 & 6920	2420			-	-	Instructional Library , Media and Technology
6910 & 6920	2700			-	-	School Site Administration
6910 & 6920	3600			-	-	Home-to-School Transportation
6910 & 6920	3700			-	-	Food Services
6910 & 6920	3900			-	-	All Other Pupil Services
6910 & 6920	4000			-	-	Ancillary Services
6910 & 6920	5000			-	-	Community Services
6910 & 6920	6000			-	-	Enterprise Activities
6910 & 6920	7200			-	-	All Other General Administration
6910 & 6920	7700			-	-	Centralized Data Processing
6910 & 6920	8100			-	-	Plant Services
6910 & 6920	0000			-	-	Amortization (Unallocated)
9465				-	-	Accumulated Amortization - Lease Assets
9475				-	-	Accumulated Amortization - Subscription Assets
TOTALS				-	-	

Entry
CE028

Lease/Subscription Modification and Termination

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

TOTALS			-	-	-	-
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Beginning Balances

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6700	177,460.84
01	6300	0	1110	1000	6700	854,980.29
01	6387	0	3800	1000	6400	11,568.52
01	6388	0	3800	1000	6400	53,431.29
Total, Instruction (Functions 1000-1999)						1,097,440.94
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library , Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	6332	0	0000	3600	6400	74,476.62
Total, Home-to-School Transportation (Function 3600)						74,476.62
13	5310	0	0000	3700	6400	119,959.29
Total, Food Services (Function 3700)						119,959.29
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7150	6700	205,535.54
Total, All Other General Administration (Functions 7000-7999 except 7700)						205,535.54
01	0000	0	0000	7700	6700	192,456.01
Total, Centralized Data Processing (Function 7700)						192,456.01
Total, Plant Services (Functions 8000-8999 except 8500)						0.00
01	0000	0	0000	8500	6200	75,000.00
01	2600	0	0000	8500	6170	67,223.36
01	3213	0	0000	8500	6200	935,007.63
01	6383	0	3800	8500	6200	222,721.36
01	7422	0	0000	8500	6200	222,391.49
01	8150	0	0000	8500	6200	898,248.00
01	9010	0	0000	8500	6170	73,897.07
13	5310	0	0000	8500	6200	58,139.21
21	9010	0	0000	8500	6100	2,051,440.50
21	9010	0	0000	8500	6170	86,065.79

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
21	9010	0	0000	8500	6200	10,510,519.81
25	9010	0	0000	8500	6200	2,244,184.83
35	9010	0	0000	8500	6170	352,661.69
35	9010	0	0000	8500	6200	2,586,871.26
40	9010	0	0000	8500	6170	88,983.95
40	9010	0	0000	8500	6200	226,561.52
Total, Facilities Acquisition and Construction (Function 8500)						20,699,917.47
						22,389,785.87

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Object

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
Total, Noncapitalized Equipment (Object 4400)						0.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						0.00
21	9010	0	0000	8500	6100	2,051,440.50
Total, Land (Object 6100)						2,051,440.50
01	2600	0	0000	8500	6170	67,223.36
01	9010	0	0000	8500	6170	73,897.07
21	9010	0	0000	8500	6170	86,065.79
35	9010	0	0000	8500	6170	352,661.69
40	9010	0	0000	8500	6170	88,983.95
Total, Land Improvements (Object 6170)						668,831.86
01	0000	0	0000	8500	6200	75,000.00
01	3213	0	0000	8500	6200	935,007.63
01	6383	0	3800	8500	6200	222,721.36
01	7422	0	0000	8500	6200	222,391.49
01	8150	0	0000	8500	6200	898,248.00
13	5310	0	0000	8500	6200	58,139.21
21	9010	0	0000	8500	6200	10,510,519.81
25	9010	0	0000	8500	6200	2,244,184.83
35	9010	0	0000	8500	6200	2,586,871.26
40	9010	0	0000	8500	6200	226,561.52
Total, Buildings and Improvement of Buildings (Object 6200)						17,979,645.11
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	6332	0	0000	3600	6400	74,476.62
01	6387	0	3800	1000	6400	11,568.52
01	6388	0	3800	1000	6400	53,431.29
13	5310	0	0000	3700	6400	119,959.29
Total, Equipment (Object 6400)						259,435.72
Total, Equipment Replacement (Object 6500)						0.00

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Object

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Lease Assets (Object 6600)						0.00
01	0000	0	0000	7150	6700	205,535.54
01	0000	0	0000	7700	6700	192,456.01
01	0000	0	1110	1000	6700	177,460.84
01	6300	0	1110	1000	6700	854,980.29
Total, Subscription Assets (Object 6700)						1,430,432.68
						22,389,785.87

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

Entry #		Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures				
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
	Land	9410		2,101,441	
	Land Improvements	9420		595,943	
	Buildings	9430		5,281,928	
	Equipment	9440		259,436	
	Work In Progress	9450		12,720,605	
	Subscription Assets	9470		1,430,433	
			1000		1,097,441
			3600		74,477
			3700		119,959
			7200		205,536
			7700		192,456
			8500		20,699,917
			Total	22,389,786	22,389,786

Entry #		Object	Function	Debit	Credit
CE002	Debt Service Expenditures				
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	General Obligation Bonds Payable	9661		6,640,000	
	Other General Long-Term Debt	9669		643,561	
	Debt Service-Principal		9101		7,283,561
			Total	7,283,561	7,283,561

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Proceeds from Sale of Bonds	8951		113,000,000	
All Other Financing Sources	8979		5,800,026	
	General Obligation Bonds Pay able	9661		113,000,000
	Other General Long-Term Debt	9669		5,800,026
		Total	118,800,026	118,800,026

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE005 Disposal of Capital Assets				
To report sales and disposals of capital assets and any resulting gain or loss.				
Total			0	0
Entry #	Object	Function	Debit	Credit
CE006 Earned But Unavailable Revenues				
To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
Total			0	0

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

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

Entry #		Object	Function	Debit	Credit
CE009	Liability for Compensated Absences				
	To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
	Instruction		1000	19,199	
	Food Services		3700	15,639	
	All Other Pupil Services		3900	4,429	
	Compensated Absences Payable	9665		70,360	
	Instructional Supervision and Administration		2100		3,511
	School Site Administration		2700		12,679
	Home-to-School Transportation		3600		12,137
	All Other General Administration		7200		54,375
	Centralized Data Processing		7700		3,403
	Plant Services		8100		23,522
			Total	109,627	109,627

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction		1000	5,706,401	
Instructional Supervision and Administration		2100	155,138	
All Other Pupil Services		3900	1,082,788	
All Other General Administration		7200	54,942	
Plant Services		8100	1,608,012	
	Accumulated Depreciation - Land Improvements	9425		1,377,881
	Accumulated Depreciation - Buildings	9435		6,310,368
	Accumulated Depreciation - Equipment	9445		919,032
Total			8,607,281	8,607,281

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
Total			0	0

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	987,997	
	Due From Other Funds	9310		987,997
		Total	987,997	987,997

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

Entry #	Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	Deferred Outflows of Resources - pensions only	9490	24,058,341	
	Instruction	1000		15,368,842
	Instructional Supervision and Administration	2100		592,382
	Instructional Library, Media and Technology	2420		185,040
	School Site Administration	2700		1,214,568
	Home-to-School Transportation	3600		466,181
	Food Services	3700		639,014
	All Other Pupil Services	3900		2,813,933
	Ancillary Services	4000		109,535
	Enterprise Activities	6000		5,824
	All Other General Administration	7200		882,019
	Centralized Data Processing	7700		406,723
	Plant Services	8100		1,374,280
Total			24,058,341	24,058,341

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

04 61424 0000000
Report ENTRY
F8AW12CDBP(2024-25)

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

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
	Deferred Outflows of Resources - OPEB only	9490		2,359,583	
	Instruction		1000		1,520,820
	Instructional Supervision and Administration		2100		57,785
	Instructional Library, Media and Technology		2420		17,119
	School Site Administration		2700		183,295
	Home-to-School Transportation		3600		40,853
	Food Services		3700		48,568
	All Other Pupil Services		3900		258,933
	Ancillary Services		4000		20,094
	Enterprise Activities		6000		441
	All Other General Administration		7200		77,833
	Centralized Data Processing		7700		28,335
	Plant Services		8100		105,507
			Total	2,359,583	2,359,583

Unaudited Actuals
2024-25 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

04 61424 0000000
Report ENTRY
F8AW12CDBP(2024-25)

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

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

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	210,498,643.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,338,808.99
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	86,150.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,698,957.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	466,635.02
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
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	240,038.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,491,781.60
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	575,073.66
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 C10, plus lines D1 and D2)				198,243,126.76
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,410.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,373.81
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.)		187,099,044.94		16,144.34
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)		187,099,044.94		16,144.34
B. Required effort (Line A.2 times 90%)		168,389,140.45		14,529.91
C. Current year expenditures (Line I.E and Line II.B)		198,243,126.76		17,373.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	109,736,995.28		109,736,995.28			112,015,203.34
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,616.58		11,616.58			11,443.08
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	11,443.08		11,443.08	11,516.45		11,516.45
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,443.08			11,516.45
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	638,934.80		638,934.80	638,935.00		638,935.00
2. Timber Yield Tax (Object 8022)	2,412.76		2,412.76	3,343.00		3,343.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	19,859.49		19,859.49	21,971.00		21,971.00
4. Secured Roll Taxes (Object 8041)	51,609,288.33		51,609,288.33	52,217,726.00		52,217,726.00
5. Unsecured Roll Taxes (Object 8042)	4,469,916.47		4,469,916.47	4,398,816.00		4,398,816.00
6. Prior Years' Taxes (Object 8043)	118,268.70		118,268.70	152,695.00		152,695.00
7. Supplemental Taxes (Object 8044)	733,345.98		733,345.98	645,584.00		645,584.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(11,731,422.34)		(11,731,422.34)	(11,694,072.00)		(11,694,072.00)

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	16,373,641.86		16,373,641.86	16,627,977.00		16,627,977.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	62,234,246.05	0.00	62,234,246.05	63,012,975.00	0.00	63,012,975.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	62,234,246.05	0.00	62,234,246.05	63,012,975.00	0.00	63,012,975.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,252,648.00			3,956,615.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	6,102,689.00		6,102,689.00	6,703,365.00		6,703,365.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	6,102,689.00	0.00	10,355,337.00	6,703,365.00	0.00	10,659,980.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	93,457,896.00		93,457,896.00	94,674,375.00		94,674,375.00
25. LCFF State Aid - Prior Years (Object 8019)	(14,575.00)		(14,575.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	93,443,321.00	0.00	93,443,321.00	94,674,375.00	0.00	94,674,375.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	214,123,373.96		214,123,373.96	206,768,768.00		206,768,768.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	5,049,777.74		5,049,777.74	3,000,000.00		3,000,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			109,736,995.28			112,015,203.34
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9851			1.0064
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,015,203.34			119,992,047.92
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			62,234,246.05			63,012,975.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,373,169.60			1,381,974.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			60,136,294.29			67,639,052.92
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			60,136,294.29			67,639,052.92
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,955,629.22			1,923,533.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			65,189,875.27			64,936,508.66
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			57,180,665.07			65,715,519.26
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			65,189,875.27			
b. State Subventions (Line D8)			57,180,665.07			
c. Less: Excluded Appropriations (Line C23)			10,355,337.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,015,203.34			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			112,015,203.34			119,992,047.92
12. Appropriations Subject to the Limit (Line D9d)			112,015,203.34			

** Please provide below an explanation for each entry in the adjustments column."

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	117,437,190	237,661	35,829,263	0	(81,370,266)		(81,370,266)
Instruction-related services:							
Instructional supervision and administration	4,167,068	233,605	1,689,603	0	(2,243,860)		(2,243,860)
Instructional library, media and technology	1,383,142	695	79,693	0	(1,302,754)		(1,302,754)
School site administration	11,788,474	59,875	1,166,080	0	(10,562,519)		(10,562,519)
Pupil services:							
Home-to-school transportation	3,327,974	0	219,033	0	(3,108,941)		(3,108,941)
Food services	9,181,121	0	9,411,873	0	230,752		230,752
All other pupil services	19,871,189	534,737	5,695,773	0	(13,640,679)		(13,640,679)
General administration:							
Centralized data processing	3,733,897	131	30,186	0	(3,703,580)		(3,703,580)
All other general administration	8,348,878	79,991	2,643,630	0	(5,625,257)		(5,625,257)
Plant services	21,781,447	105,036	2,476,871	0	(19,199,540)		(19,199,540)
Ancillary services	2,985,777	3,576	1,597,971	0	(1,384,230)		(1,384,230)
Community services	86,151	0	0	0	(86,151)		(86,151)
Enterprise activities	(634)	0	0	0	634		634
Interest on long-term debt	6,596,247				(6,596,247)		(6,596,247)
Other outgo	1,703,062	509,494	6,133,100	0	4,939,532		4,939,532
Depreciation (unallocated)*	0				0		0
Amortization (unallocated)#	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	212,390,983.00	1,764,801.00	66,973,076.00	0.00	(143,653,106.00)	0.00	(143,653,106.00)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					62,234,246	0	62,234,246
Taxes levied for debt service					14,129,147	0	14,129,147
Taxes levied for other specific purposes					5,689,062	0	5,689,062
Federal and state aid not restricted to specific purposes					91,833,153	0	91,833,153
Interest and investment earnings					5,049,778	0	5,049,778
Interagency revenues					352,965	0	352,965
Miscellaneous					1,283,646	0	1,283,646
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					180,571,997.00	0.00	180,571,997.00
Change in net position					36,918,891	0	36,918,891
Net position beginning					179,425,066	0	179,425,066
Net position ending					216,343,957	0	216,343,957
*This amount excludes depreciation that is included in the direct expenses of various programs.							
#This amount excludes amortization that is included in the direct expenses of various programs.							

Unaudited Actuals
2024-25 Unaudited Actuals
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures, and Changes in Fund Balances to the
Statement of Activities

Total change in fund balances, governmental funds: 118,090,960

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets, lease assets and subscription assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, lease assets and subscription assets are allocated over their estimated useful lives and their lease terms as depreciation expense and amortization expense respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:

Expenditures for capital outlay:	22,389,786	
Depreciation expense:	(8,607,281)	
Amortization expense:	-	
Net:		13,782,505

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 7,283,561

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (118,800,026)

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: -

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 70,360

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 24,058,341

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: 2,359,583

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: -

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net position of governmental activities (minor differences may be due to rounding): 46,845,284

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	289,730,938	0	289,730,938
Investments	0	0	0
Receivables	16,665,674	0	16,665,674
Due from (to) other funds	0	0	0
Stores	470,115	0	470,115
Prepaid expenses	537,814	0	537,814
Other current assets	2,500	0	2,500
Lease Receivable	0	0	0
Capital assets:			
Land	2,101,441	0	2,101,441
Land Improvements	595,943	0	595,943
Buildings	5,281,928	0	5,281,928
Equipment	259,436	0	259,436
Work in progress	12,720,605	0	12,720,605
Less accumulated depreciation	(8,607,281)	0	(8,607,281)
Lease Assets	0	0	0
Less accumulated amortization	0	0	0
Subscription Assets	1,430,433	0	1,430,433
Less accumulated amortization	0	0	0
Total assets	321,189,546	0	321,189,546
Deferred Outflows of Resources	26,417,924	0	26,417,924
Liabilities			
Accounts payable and other current liabilities	17,267,108	0	17,267,108
Current loans	0	0	0
Unearned revenue	2,550,300	0	2,550,300
Long-term liabilities: Unbalanced	111,446,105	0	111,446,105
Due within one year			0
Due in more than one year			0
Total liabilities	131,263,513	0	131,263,513
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position Unbalanced	216,343,957	0	216,343,957

Unaudited Actuals
2024-25 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

Total fund balances, governmental funds:

287,589,632

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

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

Capital assets relating to governmental activities, at historical cost:	20,959,353	
Accumulated depreciation:	(8,607,281)	
Lease assets relating to governmental activities, at historical costs:	-	
Accumulated amortization:	-	
Subscription assets relating to governmental activities, at historical costs:	1,430,433	
Accumulated amortization:	-	
Net:		13,782,505

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

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

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

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

Subscription Liability	-	
General obligation bonds payable	106,360,000	
State school building loans payable	-	
Net Pension Liability (Asset)	-	
Total/Net OPEB Liability	-	
Compensated absences payable	(70,360)	
Certificates of participation payable	-	
Leases payable	-	
Lease revenue bonds payable	-	
Other general long-term debt	5,156,465	
Deferred gain or loss on debt refunding	-	
Total:		(111,446,105)

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

Deferred outflows of resources relating to pensions	24,058,341
Deferred inflows of resources relating to pensions	-

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

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

Unaudited Actuals
2024-25 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

Deferred outflows of resources relating to OPEB	2,359,583
Deferred inflows of resources relating to OPEB	-
Total net position, governmental activities (minor differences may be due to rounding):	216,343,956

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) 6,441,197.57
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) 169,355,745.59

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.80%

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) 6,177,367.28
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,138,950.30

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	107,306.25	
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	190,167.97	
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)	741,934.65	
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)	11,355,726.45	
9. Carry-Forward Adjustment (Part IV, Line F)	(31,596.73)	
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,324,129.72	
B. Base Costs		
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	126,695,529.72	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,201,008.04	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,686,711.74	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,478,812.04	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	86,150.87	
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00	
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,900,838.20	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00	
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	94,316.19	
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)	33,407.26	
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)	18,782,661.39	
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00	
13. Adjustment for Employment Separation Costs		
a. Less: Normal Separation Costs (Part II, Line A)	0.00	
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,636,593.78	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00	
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,192,772.14	
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,293,779.05	
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)	203,082,580.42	
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)		5.59%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)		5.58%
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)	11,355,726.45
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(118,508.65)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.58%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.58%) times Part III, Line B19); zero if positive	(94,790.19)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(94,790.19)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.55%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-47395.09) is applied to the current year calculation and the remainder (\$-47395.10) is deferred to one or more future years:	5.57%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-31596.73) is applied to the current year calculation and the remainder (\$-63193.46) is deferred to one or more future years:	5.58%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(31,596.73)

Approved
indirect cost
rate: 5.58%

Highest rate
used in any
program: 5.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,242,187.78	260,344.00	4.17%
01	3010	3,563,237.13	182,026.00	5.11%
01	3182	473,015.63	26,394.00	5.58%
01	3213	791,624.65	42,659.57	5.39%
01	3310	2,978,489.00	166,199.00	5.58%
01	3311	14,357.00	801.00	5.58%
01	3315	98,968.00	5,522.00	5.58%
01	3327	140,032.00	7,813.00	5.58%
01	3550	141,388.00	7,069.00	5.00%
01	4035	379,485.62	21,175.00	5.58%
01	4124	122,187.50	6,109.00	5.00%
01	4127	53,073.44	2,961.00	5.58%
01	4201	1,966.50	109.00	5.54%
01	4203	58,248.62	3,250.00	5.58%
01	5630	105,130.00	5,866.00	5.58%
01	5634	4,399.18	245.47	5.58%
01	6010	1,251,744.00	38,226.00	3.05%
01	6053	207,716.74	11,590.00	5.58%
01	6128	41,551.70	2,318.58	5.58%
01	6266	881,669.30	49,197.00	5.58%
01	6332	360,607.11	20,121.00	5.58%
01	6383	6,495.58	362.00	5.57%
01	6385	10,846.01	605.00	5.58%
01	6387	565,115.16	31,533.00	5.58%
01	6388	353,277.62	14,130.00	4.00%
01	6500	31,486,458.16	1,756,944.00	5.58%
01	6546	901,570.12	50,307.00	5.58%
01	6547	686,972.62	38,333.00	5.58%
01	6695	121,842.64	6,798.00	5.58%
01	6770	1,037,279.08	10,372.00	1.00%
01	7085	218,965.05	12,217.00	5.58%
01	7311	15,457.27	862.00	5.58%
01	7339	5,073.71	283.00	5.58%
01	7388	18,809.01	1,049.00	5.58%
01	7399	392,200.31	21,884.00	5.58%
01	7422	618,193.22	34,495.00	5.58%
01	7435	1,754,698.15	97,912.00	5.58%
01	7810	904,096.30	50,445.00	5.58%

Chico Unified
Butte County

Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

04 61424 0000000
Form ICR
F8AW12CDBP(2024-25)

01	8150	4,468,427.92	249,337.00	5.58%
01	9010	3,833,904.46	503.00	0.01%
12	6105	2,172,465.14	121,223.00	5.58%
13	5310	4,993,326.97	278,626.00	5.58%
13	5320	294,820.61	16,450.00	5.58%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,543,438.91	1,543,438.91
2. State Lottery Revenue	8560	2,447,860.66		1,174,201.16	3,622,061.82
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)		2,447,860.66	0.00	2,717,640.07	5,165,500.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,447,860.66		0.00	2,447,860.66
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		406,685.60	406,685.60
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			164,910.69	164,910.69
6. Capital Outlay	6000-6999	0.00		854,980.29	854,980.29
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)		2,447,860.66	0.00	1,426,576.58	3,874,437.24
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,291,063.49	1,291,063.49
D. COMMENTS:					
Amounts are for electronic textbook subscriptions.					

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	720,667.62	31,051.98	751,719.60	47,546.14		799,265.74
1110	Regular Education, K-12	105,271,092.18	30,324,453.27	135,595,545.45	8,576,396.55		144,171,942.00
3100	Alternative Schools	48,558.74	828.05	49,386.79	3,123.71		52,510.50
3200	Continuation Schools	2,366,820.97	582,994.56	2,949,815.53	186,575.36		3,136,390.89
3300	Independent Study Centers	3,325,018.96	500,005.78	3,825,024.74	241,932.20		4,066,956.94
3400	Opportunity Schools	726,617.53	127,946.75	854,564.28	54,051.05		908,615.33
3550	Community Day Schools	773,691.81	137,229.81	910,921.62	57,615.65		968,537.27
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,986,569.53	447,148.62	4,433,718.15	280,431.96		4,714,150.11
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	39,544,975.42	4,718,695.60	44,263,671.02	2,799,670.11		47,063,341.13
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	86,150.87	0.00	86,150.87	5,449.03		91,599.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,494,488.91	2,494,488.91
----	Other Outgo					1,535,696.77	1,535,696.77
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		124,207.95	124,207.95	787,553.24		911,761.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(416,613.00)		(416,613.00)
----	Total General Fund and Charter Schools Funds Expenditures	156,850,163.63	36,994,562.37	193,844,726.00	12,623,732.00	4,030,185.68	210,498,643.68

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	243,044.54	179,440.87	0.00	0.00	298,182.21	0.00	0.00			0.00	0.00	720,667.62
1110	Regular Education, K-12	89,687,284.17	449,435.91	1,549,648.90	417,183.45	11,349,861.54	19,973.49	1,451,983.42			345,721.30	0.00	105,271,092.18
3100	Alternative Schools	48,175.93	0.00	0.00	0.00	382.81	0.00	0.00			0.00	0.00	48,558.74
3200	Continuation Schools	1,323,356.39	7,813.64	55,500.00	581,146.62	398,970.56	0.00	0.00			33.76	0.00	2,366,820.97
3300	Independent Study Centers	2,885,567.65	9,575.19	0.00	278,458.95	149,363.60	0.00	0.00			2,053.57	0.00	3,325,018.96
3400	Opportunity Schools	726,617.53	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	726,617.53
3550	Community Day Schools	513,692.99	0.00	0.00	92,841.42	167,157.40	0.00	0.00			0.00	0.00	773,691.81
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	3,726,730.51	177,671.14	0.00	0.00	55,339.26	0.00	26,828.62			0.00	0.00	3,986,569.53
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	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
5000-5999	Special Education	28,638,500.95	1,634,906.77	0.00	310,048.08	6,509,108.80	2,449,142.82	0.00			3,268.00	0.00	39,544,975.42
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		86,150.87	0.00	0.00	0.00	86,150.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		127,792,970.66	2,458,843.52	1,605,148.90	1,679,678.52	18,928,366.18	2,469,116.31	1,478,812.04	86,150.87	0.00	351,076.63	0.00	156,850,163.63

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	31,051.98	0.00	0.00	31,051.98
1110	Regular Education, K-12	12,068,458.42	17,189,685.05	1,066,309.80	30,324,453.27
3100	Alternative Schools	828.05	0.00	0.00	828.05
3200	Continuation Schools	238,479.25	344,515.31	0.00	582,994.56
3300	Independent Study Centers	368,276.57	131,729.21	0.00	500,005.78
3400	Opportunity Schools	82,805.31	45,141.44	0.00	127,946.75
3550	Community Day Schools	96,054.14	41,175.67	0.00	137,229.81
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	447,148.62	0.00	0.00	447,148.62
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,911,227.33	1,421,272.73	386,195.54	4,718,695.60
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	124,207.95	0.00	0.00	124,207.95
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		16,368,537.62	19,173,519.41	1,452,505.34	36,994,562.37

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,296,541.71
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	107,306.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,271,683.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,364,813.57
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,040,345.00
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	156,850,163.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	36,994,562.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	193,844,726.00
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,192,772.14
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,134,486.03
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,327,258.17
D.	Total Direct Charged and Allocated Costs (B3 + C5)	206,171,984.17
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.32%

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)			2,494,488.91		2,494,488.91
Other Outgo (Objects 1000 - 7999)				1,535,696.77	1,535,696.77
Total Other Costs	0.00	0.00	2,494,488.91	1,535,696.77	4,030,185.68

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,987,530.89	198,687.03	11,271,119.18	2,911,200.53	19,173,519.41	0.00	1,452,505.34
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	1.50	1.50	1.50	1.50			
1110 Regular Education, K-12	582.98	582.98	582.98	582.98	1,460,734.00	1,460,734.00	624.00
3100 Alternative Schools	.04	.04	.04	.04			
3200 Continuation Schools	11.52	11.52	11.52	11.52	29,276.00	29,276.00	
3300 Independent Study Centers	17.79	17.79	17.79	17.79	11,194.00	11,194.00	
3400 Opportunity Schools	4.00	4.00	4.00	4.00	3,836.00	3,836.00	
3550 Community Day Schools	4.64	4.64	4.64	4.64	3,499.00	3,499.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	21.60	21.60	21.60	21.60			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	140.63	140.63	140.63	140.63	120,776.00	120,776.00	226.00
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	6.00	6.00	6.00	6.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	790.70	790.70	790.70	790.70	1,629,315.00	1,629,315.00	850.00

Chico Unified
Butte County

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

04 61424 0000000
Form SEAS
F8AW12CDBP(2024-25)

Current LEA:	04-61424-0000000 Chico Unified	
Selected SELPA:	CE	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE (from Form SEA)	
CE	Butte County	

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

04 61424 0000000
Report SEMA
F8AW12CDBP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,147.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,825,046.24	0.00	33,454.75	0.00	648,943.97	8,152,872.36		12,660,317.32
2000-2999	Classified Salaries	2,566,045.43	0.00	0.00	0.00	697,933.75	8,015,539.04		11,279,518.22
3000-3999	Employee Benefits	3,410,189.50	0.00	14,073.65	0.00	781,574.60	9,352,212.51		13,558,050.26
4000-4999	Books and Supplies	309,946.46	0.00	0.00	0.00	32,591.09	310,135.12		652,672.67
5000-5999	Services and Other Operating Expenditures	704,689.93	0.00	0.00	0.00	8,500.54	681,226.48		1,394,416.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,021.00		8,021.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,815,917.56	0.00	47,528.40	0.00	2,169,543.95	26,520,006.51	0.00	39,552,996.42
7310	Transfers of Indirect Costs	2,124,248.00	0.00	0.00	0.00	0.00	0.00		2,124,248.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,718,695.62							4,718,695.62
	Total Indirect Costs and PCR Allocations	6,842,943.62	0.00	0.00	0.00	0.00	0.00	0.00	6,842,943.62
	TOTAL COSTS	17,658,861.18	0.00	47,528.40	0.00	2,169,543.95	26,520,006.51	0.00	46,395,940.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	95,212.24	0.00	0.00	0.00	178,406.64	1,775,815.41		2,049,434.29
2000-2999	Classified Salaries	71,843.88	0.00	0.00	0.00	0.00	0.00		71,843.88
3000-3999	Employee Benefits	108,085.27	0.00	0.00	0.00	83,166.87	919,315.69		1,110,567.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	275,141.39	0.00	0.00	0.00	261,573.51	2,695,131.10	0.00	3,231,846.00
7310	Transfers of Indirect Costs	180,335.00	0.00	0.00	0.00	0.00	0.00		180,335.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	180,335.00	0.00	0.00	0.00	0.00	0.00	0.00	180,335.00
	TOTAL BEFORE OBJECT 8980	455,476.39	0.00	0.00	0.00	261,573.51	2,695,131.10	0.00	3,412,181.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,412,181.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,729,834.00	0.00	33,454.75	0.00	470,537.33	6,377,056.95		10,610,883.03

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

04 61424 0000000
Report SEMA
F8AW12CDBP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	2,494,201.55	0.00	0.00	0.00	697,933.75	8,015,539.04		11,207,674.34
3000-3999	Employee Benefits	3,302,104.23	0.00	14,073.65	0.00	698,407.73	8,432,896.82		12,447,482.43
4000-4999	Books and Supplies	309,946.46	0.00	0.00	0.00	32,591.09	310,135.12		652,672.67
5000-5999	Services and Other Operating Expenditures	704,689.93	0.00	0.00	0.00	8,500.54	681,226.48		1,394,416.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,021.00		8,021.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,540,776.17	0.00	47,528.40	0.00	1,907,970.44	23,824,875.41	0.00	36,321,150.42
7310	Transfers of Indirect Costs	1,943,913.00	0.00	0.00	0.00	0.00	0.00		1,943,913.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	4,718,695.62							4,718,695.62
	Total Indirect Costs and PCR Allocations	6,662,608.62	0.00	0.00	0.00	0.00	0.00	0.00	6,662,608.62
	TOTAL BEFORE OBJECT 8980	17,203,384.79	0.00	47,528.40	0.00	1,907,970.44	23,824,875.41	0.00	42,983,759.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								42,983,759.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,333,024.75	0.00	0.00	0.00	0.00	0.00		1,333,024.75
3000-3999	Employee Benefits	723,644.72	0.00	0.00	0.00	0.00	0.00		723,644.72
4000-4999	Books and Supplies	158,434.64	0.00	0.00	0.00	0.00	176,037.17		334,471.81
5000-5999	Services and Other Operating Expenditures	332,298.16	0.00	0.00	0.00	0.00	36,076.77		368,374.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,021.00		8,021.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,547,402.27	0.00	0.00	0.00	0.00	220,134.94	0.00	2,767,537.21
7310	Transfers of Indirect Costs	136,662.00	0.00	0.00	0.00	0.00	0.00		136,662.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	136,662.00	0.00	0.00	0.00	0.00	0.00	0.00	136,662.00
	TOTAL BEFORE OBJECT 8980	2,684,064.27	0.00	0.00	0.00	0.00	220,134.94	0.00	2,904,199.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								22,683,048.32
	TOTAL COSTS								25,587,247.53

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

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

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4.	Enter any other adjustments, not included in Line 1 (explain below)		

5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count	
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet
2.	Enter any adjustments not included in Line C1 (explain below)

3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)
	0.00

SELPA: Butte County (CE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

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

Provide the condition number, if any, to be used in the calculation below.

Voluntary departure by retirement or other	State and Local	Local Only
	431,373.00	431,373.00
Termination of obligation to provide to a child with a costly program, c	49,998.00	49,998.00
Termination of costly capital outlay expenditures	493,320.00	493,320.00
Total exempt reductions	974,691.00	974,691.00

SECTION 2

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

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

California Dept of Education
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SELPA:

Butte County (CE)

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

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

If (b) is greater than (a).

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

Av ailable for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

If (b) is less than (a).

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

Av ailable to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

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

SECTION 3

Column AColumn BColumn C

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

04 61424 0000000
Report SEMA
F8AW12CDBP(2024-25)

SELPA: Butte County (CE)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
46,395,940.04		
3,412,181.00		
42,983,759.04	42,586,856.38	
	42,586,856.38	
	974,691.00	
	0.00	
42,983,759.04	41,612,165.38	1,371,593.66

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (Test2c/Test2d)

Actual FY 2024-25	Comparison Year FY 2023-24	Difference
46,395,940.04		
3,412,181.00		
42,983,759.04	42,586,856.36	
	42,586,856.36	
	974,691.00	
	0.00	
42,983,759.04	41,612,165.36	
2,147.00	2,032.00	
20,020.38	20,478.43	(458.05)

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison Year

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

SELPA: Butte County (CE)		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	25,587,247.53	26,657,341.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		26,657,341.36	
	Less: Exempt reduction(s) from SECTION 1		974,691.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,587,247.53	25,682,650.36	(95,402.83)
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.				
		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	25,587,247.53	26,657,341.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		26,657,341.36	
	Less: Exempt reduction(s) from SECTION 1		974,691.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,587,247.53	25,682,650.36	
	b. Special education unduplicated pupil count	2,147.00	2,032.00	
	c. Per capita local expenditures (Test4a/Test4b)	11,917.67	12,639.10	(721.42)
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.				

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Jaclyn Kruger	530-891-3000 x20131
Contact Name	Telephone Number
Deputy Superintendent	jkruger@chicousd.org
Title	Email Address

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

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

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,147.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	3,974,220.00	0.00	44,274.00	0.00	718,545.00	8,888,589.00		13,625,628.00
2000-2999	Classified Salaries	2,655,959.00	0.00	0.00	0.00	919,306.00	8,716,284.00		12,291,549.00
3000-3999	Employee Benefits	3,252,506.00	0.00	14,627.00	0.00	878,347.00	9,461,646.00		13,607,126.00
4000-4999	Books and Supplies	320,308.00	0.00	0.00	0.00	11,100.00	197,161.00		528,569.00
5000-5999	Services and Other Operating Expenditures	755,550.00	0.00	0.00	0.00	8,950.00	811,872.00		1,576,372.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,958,543.00	0.00	58,901.00	0.00	2,536,248.00	28,075,552.00	0.00	41,629,244.00
7310	Transfers of Indirect Costs	2,401,848.00	0.00	0.00	0.00	0.00	0.00		2,401,848.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,401,848.00	0.00	0.00	0.00	0.00	0.00	0.00	2,401,848.00
	TOTAL COSTS	13,360,391.00	0.00	58,901.00	0.00	2,536,248.00	28,075,552.00	0.00	44,031,092.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	3,891,325.00	0.00	44,274.00	0.00	597,916.00	7,046,365.00		11,579,880.00
2000-2999	Classified Salaries	2,587,529.00	0.00	0.00	0.00	919,306.00	8,716,284.00		12,223,119.00
3000-3999	Employee Benefits	3,143,466.00	0.00	14,627.00	0.00	795,162.00	8,572,473.00		12,525,728.00
4000-4999	Books and Supplies	320,308.00	0.00	0.00	0.00	11,100.00	197,161.00		528,569.00
5000-5999	Services and Other Operating Expenditures	713,537.00	0.00	0.00	0.00	8,950.00	811,872.00		1,534,359.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,656,165.00	0.00	58,901.00	0.00	2,332,434.00	25,344,155.00	0.00	38,391,655.00
7310	Transfers of Indirect Costs	2,214,071.00	0.00	0.00	0.00	0.00	0.00		2,214,071.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,214,071.00	0.00	0.00	0.00	0.00	0.00	0.00	2,214,071.00
	TOTAL BEFORE OBJECT 8980	12,870,236.00	0.00	58,901.00	0.00	2,332,434.00	25,344,155.00	0.00	40,605,726.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								40,605,726.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,344,547.00	0.00	0.00	0.00	0.00	0.00		1,344,547.00
3000-3999	Employee Benefits	795,660.00	0.00	0.00	0.00	0.00	0.00		795,660.00
4000-4999	Books and Supplies	157,150.00	0.00	0.00	0.00	0.00	30,000.00		187,150.00
5000-5999	Services and Other Operating Expenditures	334,900.00	0.00	0.00	0.00	0.00	85,291.00		420,191.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,632,257.00	0.00	0.00	0.00	0.00	115,291.00	0.00	2,747,548.00
7310	Transfers of Indirect Costs	147,874.00	0.00	0.00	0.00	0.00	0.00		147,874.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	147,874.00	0.00	0.00	0.00	0.00	0.00	0.00	147,874.00
	TOTAL BEFORE OBJECT 8980	2,780,131.00	0.00	0.00	0.00	0.00	115,291.00	0.00	2,895,422.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								25,539,522.00
	TOTAL COSTS								28,434,944.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,147.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	3,825,046.24	0.00	33,454.75	0.00	648,943.97	8,152,872.36		12,660,317.32
2000-2999	Classified Salaries	2,566,045.43	0.00	0.00	0.00	697,933.75	8,015,539.04		11,279,518.22
3000-3999	Employee Benefits	3,410,189.50	0.00	14,073.65	0.00	781,574.60	9,352,212.51		13,558,050.26
4000-4999	Books and Supplies	309,946.46	0.00	0.00	0.00	32,591.09	310,135.12		652,672.67
5000-5999	Services and Other Operating Expenditures	704,689.93	0.00	0.00	0.00	8,500.54	681,226.48		1,394,416.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,021.00		8,021.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,815,917.56	0.00	47,528.40	0.00	2,169,543.95	26,520,006.51	0.00	39,552,996.42
7310	Transfers of Indirect Costs	2,124,248.00	0.00	0.00	0.00	0.00	0.00		2,124,248.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,718,695.62							4,718,695.62
	Total Indirect Costs	2,124,248.00	0.00	0.00	0.00	0.00	0.00	0.00	2,124,248.00
	TOTAL COSTS	12,940,165.56	0.00	47,528.40	0.00	2,169,543.95	26,520,006.51	0.00	41,677,244.42
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	95,212.24	0.00	0.00	0.00	178,406.64	1,775,815.41		2,049,434.29
2000-2999	Classified Salaries	71,843.88	0.00	0.00	0.00	0.00	0.00		71,843.88
3000-3999	Employee Benefits	108,085.27	0.00	0.00	0.00	83,166.87	919,315.69		1,110,567.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	275,141.39	0.00	0.00	0.00	261,573.51	2,695,131.10	0.00	3,231,846.00
7310	Transfers of Indirect Costs	180,335.00	0.00	0.00	0.00	0.00	0.00		180,335.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	180,335.00	0.00	0.00	0.00	0.00	0.00	0.00	180,335.00
	TOTAL BEFORE OBJECT 8980	455,476.39	0.00	0.00	0.00	261,573.51	2,695,131.10	0.00	3,412,181.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,412,181.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,729,834.00	0.00	33,454.75	0.00	470,537.33	6,377,056.95		10,610,883.03
2000-2999	Classified Salaries	2,494,201.55	0.00	0.00	0.00	697,933.75	8,015,539.04		11,207,674.34
3000-3999	Employee Benefits	3,302,104.23	0.00	14,073.65	0.00	698,407.73	8,432,896.82		12,447,482.43
4000-4999	Books and Supplies	309,946.46	0.00	0.00	0.00	32,591.09	310,135.12		652,672.67
5000-5999	Services and Other Operating Expenditures	704,689.93	0.00	0.00	0.00	8,500.54	681,226.48		1,394,416.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,021.00		8,021.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,540,776.17	0.00	47,528.40	0.00	1,907,970.44	23,824,875.41	0.00	36,321,150.42
7310	Transfers of Indirect Costs	1,943,913.00	0.00	0.00	0.00	0.00	0.00		1,943,913.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,718,695.62							4,718,695.62
	Total Indirect Costs	1,943,913.00	0.00	0.00	0.00	0.00	0.00	0.00	1,943,913.00
	TOTAL BEFORE OBJECT 8980	12,484,689.17	0.00	47,528.40	0.00	1,907,970.44	23,824,875.41	0.00	38,265,063.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								38,265,063.42
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,333,024.75	0.00	0.00	0.00	0.00	0.00		1,333,024.75
3000-3999	Employee Benefits	723,644.72	0.00	0.00	0.00	0.00	0.00		723,644.72
4000-4999	Books and Supplies	158,434.64	0.00	0.00	0.00	0.00	176,037.17		334,471.81
5000-5999	Services and Other Operating Expenditures	332,298.16	0.00	0.00	0.00	0.00	36,076.77		368,374.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,021.00		8,021.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,547,402.27	0.00	0.00	0.00	0.00	220,134.94	0.00	2,767,537.21
7310	Transfers of Indirect Costs	136,662.00	0.00	0.00	0.00	0.00	0.00		136,662.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	136,662.00	0.00	0.00	0.00	0.00	0.00	0.00	136,662.00
	TOTAL BEFORE OBJECT 8980	2,684,064.27	0.00	0.00	0.00	0.00	220,134.94	0.00	2,904,199.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								22,683,048.32
	TOTAL COSTS								25,587,247.53

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

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

04 61424 0000000
Report SEMB
F8AW12CDBP(2024-25)

SELPA: Butte County (CE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: **Butte County (CE)**

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

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

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

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

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

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

04 61424 000000
Report SEMB
F8AW12CDBP(2024-25)

SELPA: Butte County (CE)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)

44,031,092.00		
3,425,366.00		
40,605,726.00	42,983,759.04	
	(4,718,695.62)	
	38,265,063.42	
	0.00	
	0.00	
40,605,726.00	38,265,063.42	2,340,662.58

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count

Budgeted Amounts FY 2025-26	Comparison Year FY 2023-24	Difference
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44,031,092.00		
3,425,366.00		
40,605,726.00	42,586,856.35	
	(4,554,204.91)	
	38,032,651.44	
	0.00	
	0.00	
40,605,726.00	38,032,651.44	
2,147.00	2,032.00	

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

04 61424 0000000
Report SEMB
F8AW12CDBP(2024-25)

SELPA: Butte County (CE)

e. Per capita state and local expenditures (Test2c/Test2d)	18,912.77	18,716.86	195.92
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	28,434,944.00	26,657,341.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		26,657,341.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	28,434,944.00	26,657,341.36	1,777,602.64
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .				

		Budget	Comparison Year	
		FY 2025-26	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	28,434,944.00	26,657,341.36	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		26,657,341.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	28,434,944.00	26,657,341.36	
	b. Special education unduplicated pupil count	2,147.00	2,032.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,244.04	13,118.77	125.27
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .				

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Jaclyn Kruger
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Deputy Superintendent

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

SELPA: Butte County (CE)

Title

Email Address

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	57,510.32	0.00	0.00	(416,613.00)				
Other Sources/Uses Detail					4,149,755.89	0.00		
Fund Reconciliation							683,921.82	527,035.83
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	121,223.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	59,520.56
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(57,510.32)	295,390.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,962.82	84,073.00
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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							302,112.50	302,112.50
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	35,136.53		
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	4,114,619.36		
Fund Reconciliation							0.00	15,255.25
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	57,510.32	(57,510.32)	416,613.00	(416,613.00)	4,149,755.89	4,149,755.89	987,997.14	987,997.14

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

Chico Unified

Butte County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).				<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>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-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>
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.				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	7810	8590	(\$105,503.97)	
Explanation: Unspent classified credentialing round 2 grant 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.				<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. **Passed**

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

SUPPLEMENTAL CHECKS

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

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

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

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

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

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

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

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

EXPORT VALIDATION CHECKS

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

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

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

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

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

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

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

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

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

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