



**EQUITY. EXCELLENCE. EMPOWERMENT.**  
*For every student, every day!*

**2024-25**

# **Unaudited Actuals**

# **Financial Report**

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## Common Acronyms

ADA – Average Daily Attendance

COLA – Cost of Living Adjustment

COP – Certificate of Participation

CPI – Consumer Price Index

ELOP – Expanded Learning Opportunities Program

EPA – Education Protection Account

FTE – Full-time Equivalent

LCAP – Local Control Accountability Plan

LCFF – Local Control Funding Formula

OPEB – Other Post-Employment Benefits

REU – Reserve for Economic Uncertainty

SACS – State Accounting Code Structure

SCOE – Solano County Office of Education

SELPA – Special Education Local Plan

UPP – Unduplicated Pupil Percentage

## Overview

This report contains the 2024-25 Unaudited Actuals report for the District and State required reports and supplementary schedules. The Unaudited Actuals summarize the financial activity and reflect the financial condition at the close of the 2024-25 fiscal year, serving as an important measurement tool for budget stability. The District submits this report to the Yolo County Office of Education for review. The District's External Auditor will then review the report to verify balances and statements.

## Financial Summary

The General Fund budget comprises two types of budgets, unrestricted and restricted. The unrestricted budget may be used to support student achievement for any legally allowable use. Restricted budgets must be used in accordance with the funding source's allowable uses.

### Unrestricted Budget Summary

The June budget report, the Estimated Actuals, projected an ending fund balance of \$18,102,553. The September budget report, the Unaudited Actuals, identifies an improved financial position and an increase of \$3,914,128 to the fund balance, bringing the unrestricted fund balance to \$22,016,681. The variance in the fund balance is due to three key factors: changes in revenue, expenditures, and contributions, which are summarized below.

			
<b>Revenue</b>	<b>Expenses</b>	<b>Contributions</b>	<b>Fund Balance</b>
Increase in interest income from cash held at the Yolo County bank.	Declined primarily due to decreased contract expenditures.	Decreased due to a decrease in Special Education expenditures.	An increase in revenue and decrease in expenses resulted in an increase to the ending fund balance.

Table 1, Unrestricted Budget: Estimated Actuals and Unaudited Actuals Comparison, details changes between the June Estimated Actuals and September Unaudited Actuals reports.

**Table 1. Unrestricted Budget: Estimated Actuals and Unaudited Actuals Comparison**

Description	Estimated Actuals	Unaudited Actuals	Variance
<b>REVENUES</b>			
General Purpose Revenue	97,471,547	97,475,300	3,753
Federal Revenue	-	-	-
State Revenue	3,529,457	3,580,867	51,410
Local Revenue	2,407,185	3,806,588	1,399,403
<b>Total Revenues</b>	<b>103,408,189</b>	<b>104,862,755</b>	<b>1,454,566</b>
<b>EXPENDITURES</b>			
Certificated Salaries	38,095,682	38,297,719	202,037
Classified Salaries	14,236,454	14,593,709	357,255
Benefits	18,205,934	18,333,019	127,085
Books and Supplies	3,596,678	2,974,726	(621,952)
Other Services & Operations	11,442,577	10,061,185	(1,381,392)
Capital Outlay	60,358	81,576	21,218
Transfer of Indirect	(2,917,261)	(2,763,742)	153,519
<b>Total Expenditures</b>	<b>82,720,422</b>	<b>81,578,191</b>	<b>(1,142,231)</b>
<b>Excess / (Deficiency)</b>	<b>20,687,767</b>	<b>23,284,564</b>	<b>2,596,797</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	224,766	307,561	82,795
Transfers Out	16,250,000	16,250,000	-
Contributions	(15,951,711)	(14,717,174)	1,234,537
<b>Total Financing Sources/Uses</b>	<b>(31,976,945)</b>	<b>(30,659,614)</b>	<b>1,317,331</b>
<b>Net Increase (Decrease)</b>	<b>(11,289,178)</b>	<b>(7,375,050)</b>	<b>3,914,128</b>
<b>Beginning Balance</b>	<b>29,391,731</b>	<b>29,391,731</b>	<b>-</b>
<b>Ending Balance</b>	<b>18,102,553</b>	<b>22,016,681</b>	<b>3,914,128</b>
Components of the Ending Balance			
Cash	25,000	25,000	-
Stores	-	-	-
Prepaid Items	-	-	-
Restricted	-	-	-
Committed	700,000	5,700,000	5,000,000
Assigned	-	-	-
Unassigned - REU	9,300,691	8,854,103	(446,588)
Unassigned - Other	8,776,862	7,437,578	(639,284)
<b>Total - Fund Balance</b>	<b>18,102,553</b>	<b>22,016,681</b>	<b>3,914,128</b>

## Restricted Budget Summary

In June, the Estimated Actuals projected a restricted ending fund balance of \$13,616,327. The Unaudited Actuals identify a fund balance of \$19,184,663, which is an increase of \$5,568,336 compared to the Estimated Actuals. As with the unrestricted budget, three key factors affected the restricted fund balance variance, which are summarized below.



Table 2. Restricted Budget: Estimated Actuals and Unaudited Actuals Comparison, details changes between the June Estimated Actuals and September Unaudited Actuals reports.

Restricted			
Description	Estimated Actuals	Unaudited Actuals	Variance
<b>REVENUES</b>			
General Purpose Revenue	-	-	-
Federal Revenue	12,296,060	9,969,342	(2,326,718)
State Revenue	13,678,050	15,611,342	1,933,292
Local Revenue	5,400,568	6,071,205	670,637
<b>Total Revenues</b>	<b>31,374,678</b>	<b>31,651,889</b>	<b>277,211</b>
<b>EXPENDITURES</b>			
Certificated Salaries	10,561,864	10,246,077	(315,787)
Classified Salaries	6,100,093	6,310,854	210,761
Benefits	10,236,127	10,173,678	(62,449)
Books and Supplies	4,343,974	1,875,614	(2,468,360)
Other Services & Operations	17,967,240	14,167,732	(3,799,508)
Capital Outlay	2,824,217	2,842,254	18,037
Other Outgo 7xxx	1,799,071	1,753,849	(45,222)
Transfer of Indirect 73xx	2,433,267	2,370,133	(63,134)
<b>Total Expenditures</b>	<b>56,265,853</b>	<b>49,740,191</b>	<b>(6,525,662)</b>
<b>Excess / (Deficiency)</b>	<b>(24,891,175)</b>	<b>(18,088,302)</b>	<b>6,802,873</b>

Restricted			
Description	Estimated Actuals	Unaudited Actuals	Variance
<b>OTHER SOURCES/USES</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Contributions	15,951,711	14,717,174	(1,234,537)
<b>Total Financing Sources/Uses</b>	<b>15,951,711</b>	<b>14,717,174</b>	<b>(1,234,537)</b>
<b>Net Increase (Decrease)</b>	<b>(8,939,464)</b>	<b>(3,371,128)</b>	<b>5,568,336</b>
<b>Beginning Balance</b>	<b>22,555,791</b>	<b>22,555,791</b>	<b>-</b>
<b>Ending Balance</b>	<b>13,616,327</b>	<b>19,184,663</b>	<b>5,568,336</b>
<b>Nonspendable</b>			
Cash	-	-	-
Stores	-	-	-
Prepaid Items	-	-	-
Restricted	13,616,327	19,184,663	5,568,336
Committed	-	-	-
Assigned	-	-	-
Unassigned - REU	-	-	-
Unassigned - Other	-	-	-
<b>Total - Fund Balance</b>	<b>13,616,327</b>	<b>19,184,663</b>	<b>5,568,336</b>

## Contributions and Transfers

Table 3 summarizes the contributions and transfers to and from the General Fund.

Description	Estimated Actuals	Unaudited Actuals	Variance
Special Education	11,735,649	10,585,685	(1,149,964)
Restricted Routine Maintenance (RRM)	4,216,063	4,131,490	(84,573)
<b>Total Contributions</b>	<b>15,951,712</b>	<b>14,717,174</b>	<b>(1,234,538)</b>

## Combined Unrestricted and Restricted Budget Summary

An indicator of a district's financial health is often based on its ending fund balance. Despite a decrease in the fund balance compared to the June estimates, the Unaudited Actuals show that we continue to have a positive ending fund balance, allowing us to plan for future initiatives and economic uncertainties.

Table 4. Combined Unrestricted and Restricted Budget: Estimated Actuals and Unaudited Actuals  
Comparison details changes between the June Estimated Actuals and September Unaudited Actuals reports.

Combined - Unrestricted and Restricted			
Description	Estimated Actuals	Unaudited Actuals	Variance
<b>REVENUES</b>			
General Purpose Revenue	97,471,547	97,475,300	3,753
Federal Revenue	12,296,060	9,969,342	(2,326,718)
State Revenue	17,207,507	19,192,209	1,984,702
Local Revenue	7,807,753	9,877,793	2,070,040
<b>Total Revenues</b>	<b>134,782,867</b>	<b>136,514,644</b>	<b>1,731,777</b>
<b>EXPENDITURES</b>			
Certificated Salaries	48,657,546	48,543,796	(113,750)
Classified Salaries	20,336,547	20,904,563	568,016
Benefits	28,442,061	28,506,696	64,635
Books and Supplies	7,940,652	4,850,340	(3,090,312)
Other Services & Operations	29,409,817	24,228,917	(5,180,900)
Capital Outlay	2,884,575	2,923,830	39,255
Other Outgo 7xxx	1,799,071	1,753,849	(45,222)
Transfer of Indirect 73xx	(483,994)	(393,609)	90,385
<b>Total Expenditures</b>	<b>138,986,275</b>	<b>131,318,382</b>	<b>(7,667,893)</b>
<b>Excess / (Deficiency)</b>	<b>(4,203,408)</b>	<b>5,196,261</b>	<b>9,399,669</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	224,766	307,561	82,795

Combined - Unrestricted and Restricted				
Description		Estimated Actuals	Unaudited Actuals	Variance
Transfers Out	16,250,000	16,250,000		-
Contributions	-	-		-
<b>Total Financing Sources/Uses</b>	<b>(16,025,234)</b>	<b>(15,942,439)</b>		<b>82,795</b>
<b>Net Increase (Decrease)</b>	<b>(20,228,642)</b>	<b>(10,746,178)</b>		<b>9,482,464</b>
<b>Beginning Balance</b>	<b>51,947,522</b>	<b>51,947,522</b>		<b>-</b>
<b>Ending Balance</b>	<b>31,718,880</b>	<b>41,201,344</b>		<b>9,482,464</b>
<b>Nonspendable</b>				
Cash	25,000	25,000		-
Stores	-	-		-
Prepaid Items	-	-		-
Restricted	13,616,327	19,184,663		5,568,336
Committed	700,000	5,700,000		5,000,000
Unassigned - REU	9,300,691	8,854,103		(446,588)
Unassigned - Other	8,076,862	7,437,578		(639,284)
<b>Total - Fund Balance</b>	<b>31,718,880</b>	<b>41,201,344</b>		<b>9,482,464</b>

## Ending Fund Balance Commitments

A positive ending fund balance presents an opportunity to plan and prepare for the future. As such, the Unaudited Actuals commits \$5,700,000 of the unassigned ending fund balance to fund current needs of the district including Academic Achievement - Curriculum, Technology Refresh, Safety, Deferred Maintenance, Other Post-Employment Benefits, Transportation.

**Table 5. Ending Fund Balance Commitments**

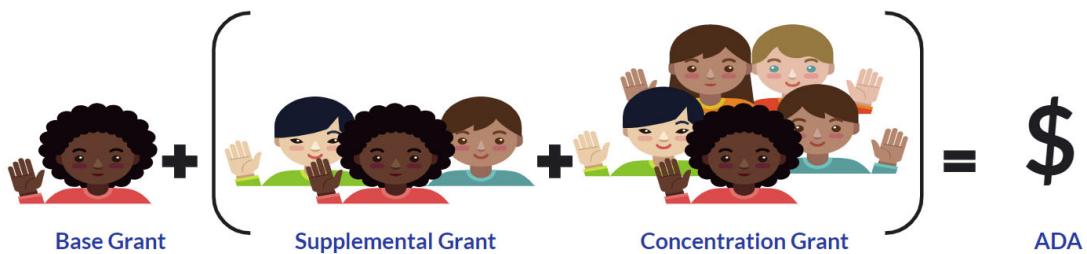
Description	Amount
Academic Achievement - Curriculum	700,000
Technology Refresh	1,000,000
Safety	500,000
Deferred Maintenance	2,000,000
Other Post-Employment Benefits	500,000
Transportation	1,000,000
<b>Total Commitments</b>	<b>5,700,000</b>

## Local Control Funding Formula (LCFF) Summary

The Local Control Funding Formula (LCFF) is California's formula for funding K12 education. Districts receive base grant funds which provide a specific amount of funding for all students. Districts receive supplemental grant funds for each student identified as being from low-income households, English Learners, homeless, or foster youth. These students are called "targeted" or "unduplicated" students. Supplemental grant funds provide an additional 20% of base grant funds per targeted student. Districts with 55% or more of targeted students receive concentration grant funds. Concentration grant funds provide 50% additional base rate funding for each targeted student beyond the 55% threshold. Districts with a target percentage over 55% receive an additional 15% on top of their concentration grant. Washington's target student percentage is about 67%.

### Local Control Funding Formula (LCFF)

#### Local Control Funding Formula (LCFF)



Below is a summary of the LCFF calculations for this budget report.

Washington Unified (72694) - 2024/2025 Unaudited Actuals						
General Assumptions	2024-25 2025-26 2026-27 2027-28 2028-29 2029-30					
	8/11/2025	2024-25	2025-26	2026-27	2027-28	2028-29
<b>COLA &amp; Augmentation</b>						
Student Assumptions:						
Enrollment Count	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Unduplicated Pupil Count (UPC)	7,337	7,390	7,356	7,358	7,341	7,341
Unduplicated Pupil Percentage (UPP)	4,959	4,996	4,973	4,974	4,963	4,963
Current Year LCFF Average Daily Attendance (ADA)	67.62%	67.36%	67.60%	67.60%	67.60%	67.60%
Funded LCFF ADA	6,890.14	6,924.92	6,893.02	6,894.91	6,878.97	6,878.97
LCFF ADA Funding Method	6,930.20	6,924.92	6,957.92	6,927.36	6,938.68	6,923.82
		Prior Year	Current Year	Prior Year	Prior Year	3 PY Average
<b>LCFF Entitlement Summary</b>						
Base Grant	\$74,903,891	\$76,509,217	\$79,260,487	\$81,664,179	\$84,547,821	\$87,226,099
Grade Span Adjustment	2,844,815	2,770,538	2,855,293	2,890,312	3,000,260	3,052,529
Adjusted Base Grant	\$77,748,706	\$79,279,755	\$82,115,780	\$84,554,491	\$87,548,081	\$90,278,628
Supplemental Grant	10,514,735	10,680,569	11,102,053	11,431,767	11,836,501	12,205,671
Concentration Grant	6,377,726	6,359,335	6,725,282	6,925,013	7,170,187	7,393,819
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$94,641,167</b>	<b>\$96,329,659</b>	<b>\$99,943,115</b>	<b>\$102,911,271</b>	<b>\$106,554,769</b>	<b>\$109,878,118</b>
Add-on: Home-to-School Transportation	449,723	460,067	473,961	490,170	506,395	522,802
Add-on: Transitional Kindergarten	4,20,103	879,326	852,230	859,114	864,734	892,789
<b>Total Allowance and Add-On Amounts</b>	<b>\$869,826</b>	<b>\$1,339,393</b>	<b>\$1,326,191</b>	<b>\$1,349,284</b>	<b>\$1,371,129</b>	<b>\$1,415,591</b>
<b>Total LCFF Entitlement Before Adjustments (Excludes Additional State Aid)</b>	<b>\$ 95,510,993</b>	<b>\$ 97,669,052</b>	<b>\$ 101,269,306</b>	<b>\$ 104,260,555</b>	<b>\$ 107,925,898</b>	<b>\$ 111,293,709</b>
<b>Total LCFF Entitlement (Excludes Additional State Aid)</b>	<b>\$ 95,510,993</b>	<b>\$ 97,669,052</b>	<b>\$ 101,269,306</b>	<b>\$ 104,260,555</b>	<b>\$ 107,925,898</b>	<b>\$ 111,293,709</b>
LCFF Entitlement per ADA (excludes Categorical MSA)	\$ 13,782	\$ 14,104	\$ 14,555	\$ 15,051	\$ 15,554	\$ 16,074
Total LCFF Entitlement with Additional State Aid	\$ 95,510,993	\$ 97,669,052	\$ 101,269,306	\$ 104,260,555	\$ 107,925,898	\$ 111,293,709
<b>LCFF Sources Summary</b>						
<b>Funding Source Summary</b>						
Local Revenue and In-Lieu of Property Taxes (net for school districts)						
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 24,682,791	\$ 25,231,263	\$ 26,115,324	\$ 26,886,941	\$ 27,819,585	\$ 28,656,868
Net State Aid (excludes Additional State Aid)	\$ 45,836,832	\$ 47,448,695	\$ 50,150,760	\$ 52,383,463	\$ 55,111,313	\$ 57,648,208
<b>Total Funding Sources</b>	<b>\$ 95,510,993</b>	<b>\$ 97,669,052</b>	<b>\$ 101,269,306</b>	<b>\$ 104,260,555</b>	<b>\$ 107,925,898</b>	<b>\$ 111,293,709</b>
<b>Funding Source by Resource-Object</b>						
State Aid (Resource Code 0000, Object Code 8011)	\$ 45,836,832	\$ 47,448,695	\$ 50,150,760	\$ 52,383,463	\$ 55,111,313	\$ 57,648,208
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 24,682,791	\$ 25,231,263	\$ 26,115,324	\$ 26,886,941	\$ 27,819,585	\$ 28,656,868
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 28,545,264	\$ 28,545,264	\$ 28,545,264	\$ 28,545,264	\$ 28,545,264	\$ 28,545,264
(P-A less Prior Year Accrual)						
Property Taxes (Object 8021 to 8089)	15.2601%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% Change	(3,553,894)	(3,556,170)	(3,542,042)	(3,555,113)	(3,550,264)	(3,556,631)
<b>LCAP Percentage to Increase or Improve Services Calculation</b>						
Base Grant (Excludes add-ons for TIG & Transportation)	\$ 78,168,809	\$ 80,159,081	\$ 82,968,010	\$ 85,413,605	\$ 88,412,815	\$ 91,171,417
Supplemental and Concentration Grant Funding in the LCAP year	\$ 16,892,461	\$ 17,049,904	\$ 17,827,335	\$ 18,356,780	\$ 19,006,688	\$ 19,599,490
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,471,784	\$ 1,499,847	\$ 1,551,988	\$ 1,598,080	\$ 1,654,658	\$ 1,706,265
Percentage to Increase or Improve Services	21.61%	21.27%	21.49%	21.49%	21.50%	21.50%

## **Standardized Accounting Code Structure (SACS) Reports**

Districts provide financial reports to County Offices of Education through the California Department of Education's (CDE) Standard Accounting Code Structure (SACS) reporting format. The following reports provide details of this budget report in the SACS reports.

## **General Fund**

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)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099		97,222,642.01	0.00	97,222,642.01	97,781,596.00	0.00	97,781,596.00	0.6%
2) Federal Revenue	8100-8299		0.00	9,969,341.99	9,969,341.99	0.00	6,516,039.00	6,516,039.00	-34.6%
3) Other State Revenue	8300-8599		3,580,866.89	15,611,341.80	19,192,208.69	2,855,136.00	13,726,098.00	16,581,234.00	-13.6%
4) Other Local Revenue	8600-8799		3,806,587.99	6,071,205.15	9,877,793.14	1,413,083.00	3,953,794.00	5,366,877.00	-45.7%
5) TOTAL, REVENUES			104,610,096.89	31,651,888.94	136,261,985.83	102,049,815.00	24,195,931.00	126,245,746.00	-7.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries	1000-1999		38,297,718.53	10,246,077.08	48,543,795.61	39,007,322.00	10,900,865.00	49,908,187.00	2.8%
2) Classified Salaries	2000-2999		14,593,709.27	6,310,854.18	20,904,563.45	14,819,312.00	6,415,148.00	21,234,460.00	1.6%
3) Employee Benefits	3000-3999		18,333,018.50	10,173,677.77	28,506,696.27	19,832,002.00	10,557,372.00	30,389,374.00	6.6%
4) Books and Supplies	4000-4999		2,974,725.96	1,875,613.95	4,850,339.91	3,522,728.00	3,294,456.00	6,817,184.00	40.6%
5) Services and Other Operating Expenditures	5000-5999		10,061,185.14	14,167,731.96	24,228,917.10	11,273,910.00	10,422,365.00	21,696,275.00	-10.5%
6) Capital Outlay	6000-6999		81,576.06	2,842,254.10	2,923,830.16	367,450.00	1,855,891.00	2,223,341.00	-24.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		0.00	1,753,849.00	1,753,849.00	0.00	1,931,589.00	1,931,589.00	10.1%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(2,763,742.09)	2,370,132.95	(393,609.14)	(2,896,514.00)	2,392,216.00	(504,298.00)	28.1%
9) TOTAL, EXPENDITURES	7300-7399		81,578,191.37	49,740,190.99	131,318,382.36	85,926,210.00	47,769,902.00	133,696,112.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,031,905.52	(18,088,302.05)	4,943,603.47	16,123,605.00	(23,573,971.00)	(7,450,366.00)	-250.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		307,560.83	0.00	307,560.83	224,766.00	0.00	224,766.00	-26.9%
b) Transfers Out	7600-7629		16,250,000.00	0.00	16,250,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(14,717,174.38)	14,717,174.38	0.00	(19,461,172.00)	19,461,172.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,659,613.55)	14,717,174.38	(15,942,439.17)	(19,236,406.00)	19,461,172.00	224,766.00	-101.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,627,708.03)	(3,371,127.67)	(10,998,835.70)	(3,112,801.00)	(4,112,799.00)	(7,225,600.00)	-34.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		29,391,730.95	22,555,790.62	51,947,521.57	21,764,022.92	19,184,662.95	40,948,685.87	-21.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			29,391,730.95	22,555,790.62	51,947,521.57	21,764,022.92	19,184,662.95	40,948,685.87	-21.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,391,730.95	22,555,790.62	51,947,521.57	21,764,022.92	19,184,662.95	40,948,685.87	-21.2%
2) Ending Balance, June 30 (E + F1e)			21,764,022.92	19,184,662.95	40,948,685.87	18,651,221.92	15,071,863.95	33,723,085.87	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	19,184,662.95	19,184,662.95	0.00	15,073,748.78	15,073,748.78	-21.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,700,000.00	0.00	5,700,000.00	0.00	0.00	0.00	-100.0%
ACADEMIC ACHIEVEMENT - CURRICULUM	0000	9760	700,000.00		700,000.00				0.00
TECHNOLOGY REFRESH		9760	1,000,000.00		1,000,000.00				0.00
SAFETY		9760	500,000.00		500,000.00				0.00
DEFERRED MAINTENANCE		9760	2,000,000.00		2,000,000.00				0.00
OTHER POST-EMPLOYEMENT BENEFITS		9760	500,000.00		500,000.00				0.00
TRANSPORTATION		9760	1,000,000.00		1,000,000.00				0.00
d) Assigned									
Other Assignments	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		8,854,102.94	0.00	8,854,102.94	8,008,281.00	0.00	8,008,281.00	-9.6%
Unassigned/Unappropriated Amount			7,184,919.98	0.00	7,184,919.98	10,617,940.92	(1,884.83)	10,616,056.09	47.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury	9110		32,197,106.23	15,449,324.17	47,646,430.40				
1) Fair Value Adjustment to Cash in County Treasury			136,244.00	0.00	136,244.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable		9200	908,650.30	7,434,496.82	8,343,147.12				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	102,099.21	0.00	102,099.21				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			33,369,099.74	22,883,820.99	56,252,920.73				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable	9500		5,269,070.50	3,278,043.39	8,547,113.89				
2) Due to Grantor Governments		9590	6,334,975.00	0.00	6,334,975.00				
3) Due to Other Funds		9610	1,031.32	0.00	1,031.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	421,114.65	421,114.65				
6) TOTAL, LIABILITIES			11,605,076.82	3,699,158.04	15,304,234.86				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			21,764,022.92	19,184,662.95	40,948,685.87				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		45,836,832.00	0.00	45,836,832.00				
Education Protection Account State Aid - Current Year		8012	24,682,791.00	0.00	24,682,791.00				
State Aid - Prior Years	8019		1,711,649.00	0.00	1,711,649.00				
Tax Relief Subventions									
Homeowners' Exemptions	8021		125,226.94	0.00	125,226.94				
Timber Yield Tax		8022	0.00	0.00	0.00				
Other Subventions/In-Lieu Taxes	8029		11,142.14	0.00	11,142.14				

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)	
County & District Taxes									
Secured Roll Taxes	8041		17,364,799.74	0.00	17,364,799.74	17,453,798.00	0.00	17,453,798.00	0.5%
Unsecured Roll Taxes	8042		577,204.04	0.00	577,204.04	577,698.00	0.00	577,698.00	0.1%
Prior Years' Taxes	8043		3,757.12	0.00	3,757.12	2,393.00	0.00	2,393.00	-36.3%
Supplemental Taxes	8044		574,923.27	0.00	574,923.27	566,323.00	0.00	566,323.00	-1.5%
Education Revenue Augmentation Fund (ERAF)	8045		3,079,699.26	0.00	3,079,699.26	2,808,344.00	0.00	2,808,344.00	-8.8%
Community Redevelopment Funds (SB 617/699/1992)	8047		6,808,511.50	0.00	6,808,511.50	6,837,767.00	0.00	6,837,767.00	0.4%
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			100,776,536.01	0.00	100,776,536.01	101,332,708.00	0.00	101,332,708.00	0.6%
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		(3,553,894.00)	0.00	(3,553,894.00)	(3,551,112.00)	0.00	(3,551,112.00)	-0.1%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,222,642.01	0.00	97,222,642.01	97,781,596.00	0.00	97,781,596.00	0.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	1,687,047.00	1,687,047.00	0.00	1,700,713.00	1,700,713.00	0.8%
Special Education Discretionary Grants	8182		0.00	123,097.00	123,097.00	0.00	122,353.00	122,353.00	-0.6%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,077,387.59	2,077,387.59		3,474,818.00	3,474,818.00	67.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title 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		276,295.00	276,295.00		364,996.00	364,996.00	32.1%
Title III, Immigrant Student Program	4201	8290		47,142.47	47,142.47		39,407.00	39,407.00	-16.4%
Title III, English Learner Program	4203	8290		162,972.98	162,972.98		159,035.00	159,035.00	-2.4%
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		607,953.38	607,953.38		640,555.00	640,555.00	5.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,987,446.57	4,987,446.57	0.00	14,162.00	14,162.00	-99.7%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	9,969,341.99	9,969,341.99	0.00	6,516,039.00	6,516,039.00	-34.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	337,908.00	0.00	337,908.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,456,851.89	697,026.62	2,153,878.51	1,295,251.00	556,076.00	1,851,327.00	-14.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		4,939,205.00	4,939,205.00		3,901,753.00	3,901,753.00	-21.0%
After School Education and Safety (ASES)	6010	8590		922,972.39	922,972.39		922,972.00	922,972.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		324,698.77	324,698.77		375,928.00	375,928.00	15.8%

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)	
Arts and Music in Schools (Prop 28)	6770	8590		1,171,935.00	1,171,935.00		1,171,931.00	1,171,931.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,786,107.00	7,555,504.02	9,341,611.02	1,559,885.00	6,797,438.00	8,357,323.00	-10.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,580,866.89</b>	<b>15,611,341.80</b>	<b>19,192,208.69</b>	<b>2,855,136.00</b>	<b>13,726,098.00</b>	<b>16,581,234.00</b>	<b>-13.6%</b>
<b>OTHER LOCAL REVENUE</b>									
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		165,608.38	0.00	165,608.38	90,000.00	0.00	90,000.00	-45.7%
Interest	8660		1,807,686.45	0.00	1,807,686.45	1,000,000.00	0.00	1,000,000.00	-44.7%
Net Increase (Decrease) in the Fair Value of Investments	8662		843,182.00	0.00	843,182.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		990,111.16	2,297,163.88	3,287,275.04	323,083.00	484,867.00	807,950.00	-75.4%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,774,041.27	3,774,041.27		3,468,927.00	3,468,927.00	-8.1%
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	0.0%
From County Offices	All Other	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	All Other	8793		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	0.0%
TOTAL, OTHER LOCAL REVENUE			3,806,587.99	6,071,205.15	9,877,793.14	1,413,083.00	3,953,794.00	5,366,877.00	-45.7%
TOTAL, REVENUES			104,610,096.89	31,651,888.94	136,261,985.83	102,049,815.00	24,195,931.00	126,245,746.00	-7.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries	1100		31,330,180.52	7,002,275.10	38,332,455.62	32,089,036.00	7,668,211.00	39,757,247.00	3.7%
Certificated Pupil Support Salaries	1200		1,538,857.11	1,982,286.28	3,521,143.39	1,569,737.00	1,859,483.00	3,429,220.00	-2.6%
Certificated Supervisors' and Administrators' Salaries	1300		5,124,202.81	590,016.09	5,714,218.90	4,966,002.00	693,101.00	5,659,103.00	-1.0%
Other Certificated Salaries	1900		304,478.09	671,499.61	975,977.70	382,547.00	680,070.00	1,062,617.00	8.9%
TOTAL, CERTIFICATED SALARIES			38,297,718.53	10,246,077.08	48,543,795.61	39,007,322.00	10,900,865.00	49,908,187.00	2.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries	2100		170,004.24	2,901,516.88	3,071,521.12	235,716.00	2,924,636.00	3,160,352.00	2.9%
Classified Support Salaries	2200		7,594,451.15	1,909,731.84	9,504,182.99	7,695,172.00	2,114,518.00	9,809,690.00	3.2%
Classified Supervisors' and Administrators' Salaries	2300		1,008,170.03	573,107.25	1,581,277.28	1,112,403.00	555,295.00	1,667,698.00	5.5%
Clerical, Technical and Office Salaries	2400		4,304,017.51	458,141.91	4,762,159.42	4,262,936.00	440,170.00	4,703,106.00	-1.2%
Other Classified Salaries	2900		1,517,066.34	468,356.30	1,985,422.64	1,513,085.00	380,529.00	1,893,614.00	-4.6%

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, CLASSIFIED SALARIES			14,593,709.27	6,310,854.18	20,904,563.45	14,819,312.00	6,415,148.00	21,234,460.00	1.6%
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102		7,073,230.46	5,994,876.21	13,068,106.67	7,508,814.00	6,182,578.00	13,691,392.00	4.8%
PERS	3201-3202		3,433,424.69	1,548,723.15	4,982,147.84	3,712,501.00	1,651,829.00	5,364,330.00	7.7%
OASDI/Medicare/Alternative	3301-3302		1,697,193.34	620,377.69	2,317,571.03	1,665,805.00	633,402.00	2,299,207.00	-0.8%
Health and Welfare Benefits	3401-3402		4,189,986.88	1,575,712.06	5,765,698.94	5,373,838.00	1,646,795.00	7,020,633.00	21.8%
Unemployment Insurance	3501-3502		30,877.67	8,093.81	38,971.48	27,268.00	8,513.00	35,781.00	-8.2%
Workers' Compensation	3601-3602		1,318,693.78	400,679.85	1,719,373.63	1,335,526.00	416,495.00	1,752,021.00	1.9%
OPEB, Allocated	3701-3702		520,406.68	0.00	520,406.68	200,000.00	0.00	200,000.00	-61.6%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		69,205.00	25,215.00	94,420.00	8,250.00	17,760.00	26,010.00	-72.5%
TOTAL, EMPLOYEE BENEFITS			18,333,018.50	10,173,677.77	28,506,696.27	19,832,002.00	10,557,372.00	30,389,374.00	6.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100		(107,723.57)	152,542.90	44,819.33	635,000.00	561,076.00	1,196,076.00	2,568.7%
Books and Other Reference Materials	4200		33,375.48	158,024.80	191,400.28	4,294.00	26,147.00	30,441.00	-84.1%
Materials and Supplies	4300		2,288,468.76	1,327,969.43	3,616,438.19	2,152,544.00	2,615,993.00	4,768,537.00	31.9%
Noncapitalized Equipment	4400		760,605.29	237,076.82	997,682.11	730,890.00	91,240.00	822,130.00	-17.6%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,974,725.96	1,875,613.95	4,850,339.91	3,522,728.00	3,294,456.00	6,817,184.00	40.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services	5100		0.00	411,765.29	411,765.29	0.00	425,000.00	425,000.00	3.2%
Travel and Conferences	5200		554,449.14	420,497.24	974,946.38	734,881.00	257,066.00	991,947.00	1.7%
Dues and Memberships	5300		106,926.40	1,365.00	108,291.40	63,297.00	1,305.00	64,602.00	-40.3%
Insurance	5400 - 5450		907,126.17	0.00	907,126.17	905,000.00	0.00	905,000.00	-0.2%
Operations and Housekeeping Services	5500		2,280,826.11	0.00	2,280,826.11	2,751,786.00	0.00	2,751,786.00	20.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		692,795.84	334,774.50	1,027,570.34	776,788.00	279,025.00	1,055,813.00	2.7%
Transfers of Direct Costs	5710		(37,718.25)	37,718.25	0.00	(15,790.00)	15,790.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(24,807.00)	0.00	(24,807.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		5,299,959.24	12,959,620.98	18,259,580.22	5,800,258.00	9,441,798.00	15,242,056.00	-16.5%
Communications	5900		281,627.49	1,990.70	283,618.19	257,690.00	2,381.00	260,071.00	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,061,185.14	14,167,731.96	24,228,917.10	11,273,910.00	10,422,365.00	21,696,275.00	-10.5%
<b>CAPITAL OUTLAY</b>									
Land	6100		0.00	2,420.00	2,420.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land Improvements	6170		0.00	2,645,046.98	2,645,046.98	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings	6200		0.00	176,736.83	176,736.83	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		81,576.06	18,050.29	99,626.35	367,450.00	1,855,891.00	2,223,341.00	2,131.7%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,576.06	2,842,254.10	2,923,830.16	367,450.00	1,855,891.00	2,223,341.00	-24.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	1,753,849.00	1,753,849.00	0.00	1,931,589.00	1,931,589.00	10.1%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Other Debt Service - Principal	7439		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,753,849.00	1,753,849.00	0.00	1,931,589.00	1,931,589.00	10.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310		(2,370,132.95)	2,370,132.95	0.00	(2,392,216.00)	2,392,216.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(393,609.14)	0.00	(393,609.14)	(504,298.00)	0.00	(504,298.00)	28.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,763,742.09)	2,370,132.95	(393,609.14)	(2,896,514.00)	2,392,216.00	(504,298.00)	28.1%
<b>TOTAL, EXPENDITURES</b>			81,578,191.37	49,740,190.99	131,318,382.36	85,926,210.00	47,769,902.00	133,696,112.00	1.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		307,560.83	0.00	307,560.83	224,766.00	0.00	224,766.00	-26.9%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			307,560.83	0.00	307,560.83	224,766.00	0.00	224,766.00	-26.9%
<b>INTERFUND TRANSFERS OUT</b>									
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		16,250,000.00	0.00	16,250,000.00	0.00	0.00	0.00	-100.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			16,250,000.00	0.00	16,250,000.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980		(14,714,418.12)	14,714,418.12	0.00	(19,461,172.00)	19,461,172.00	0.00	0.0%
Contributions from Restricted Revenues	8990		(2,756.26)	2,756.26	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,717,174.38)	14,717,174.38	0.00	(19,461,172.00)	19,461,172.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(30,659,613.55)	14,717,174.38	(15,942,439.17)	(19,236,406.00)	19,461,172.00	224,766.00	-101.4%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099	97,222,642.01	0.00	97,222,642.01		97,781,596.00	0.00	97,781,596.00	0.6%
2) Federal Revenue	8100-8299	0.00	9,969,341.99	9,969,341.99		0.00	6,516,039.00	6,516,039.00	-34.6%
3) Other State Revenue	8300-8599	3,580,866.89	15,611,341.80	19,192,208.69		2,855,136.00	13,726,098.00	16,581,234.00	-13.6%
4) Other Local Revenue	8600-8799	3,806,587.99	6,071,205.15	9,877,793.14		1,413,083.00	3,953,794.00	5,366,877.00	-45.7%
5) TOTAL, REVENUES		104,610,096.89	31,651,888.94	136,261,985.83		102,049,815.00	24,195,931.00	126,245,746.00	-7.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999	44,041,282.58	29,380,917.65	73,422,200.23		46,974,246.00	30,004,728.00	76,978,974.00	4.8%
2) Instruction - Related Services	2000-2999	9,768,562.27	3,768,845.87	13,537,408.14		9,630,880.00	3,551,516.00	13,182,396.00	-2.6%
3) Pupil Services	3000-3999	8,438,826.61	4,050,607.54	12,489,434.15		9,449,208.00	4,976,908.00	14,426,116.00	15.5%
4) Ancillary Services	4000-4999	708,676.33	16,396.90	725,073.23		633,202.00	20,596.00	653,798.00	-9.8%
5) Community Services	5000-5999	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	8,060,807.18	2,987,483.51	11,048,290.69		7,674,529.00	2,644,634.00	10,319,163.00	-6.6%
8) Plant Services	8000-8999	10,560,036.40	7,782,090.52	18,342,126.92		11,564,145.00	4,639,931.00	16,204,076.00	-11.7%
9) Other Outgo	9000-9999	0.00	1,753,849.00	1,753,849.00		0.00	1,931,589.00	1,931,589.00	10.1%
10) TOTAL, EXPENDITURES	Except 7600-7699	81,578,191.37	49,740,190.99	131,318,382.36		85,926,210.00	47,769,902.00	133,696,112.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>		23,031,905.52	(18,088,302.05)	4,943,603.47		16,123,605.00	(23,573,971.00)	(7,450,366.00)	-250.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929	307,560.83	0.00	307,560.83		224,766.00	0.00	224,766.00	-26.9%
b) Transfers Out	7600-7629	16,250,000.00	0.00	16,250,000.00		0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(14,717,174.38)	14,717,174.38	0.00		(19,461,172.00)	19,461,172.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(30,659,613.55)	14,717,174.38	(15,942,439.17)		(19,236,406.00)	19,461,172.00	224,766.00	-101.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(7,627,708.03)	(3,371,127.67)	(10,998,835.70)		(3,112,801.00)	(4,112,799.00)	(7,225,600.00)	-34.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	29,391,730.95	22,555,790.62	51,947,521.57		21,764,022.92	19,184,662.95	40,948,685.87	-21.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)		29,391,730.95	22,555,790.62	51,947,521.57		21,764,022.92	19,184,662.95	40,948,685.87	-21.2%
d) Other Restatements	9795	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		29,391,730.95	22,555,790.62	51,947,521.57		21,764,022.92	19,184,662.95	40,948,685.87	-21.2%
2) Ending Balance, June 30 (E + F1e)		21,764,022.92	19,184,662.95	40,948,685.87		18,651,221.92	15,071,863.95	33,723,085.87	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	25,000.00	0.00	25,000.00		25,000.00	0.00	25,000.00	0.0%
Stores	9712	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Prepaid Items	9713	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	19,184,662.95	19,184,662.95		0.00	15,073,748.78	15,073,748.78	-21.4%
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	5,700,000.00	0.00	5,700,000.00		0.00	0.00	0.00	-100.0%
ACADEMIC ACHIEVEMENT - CURRICULUM	0000	9760	700,000.00		700,000.00			0.00	
TECHNOLOGY REFRESH	0000	9760	1,000,000.00		1,000,000.00			0.00	
SAFETY	0000	9760	500,000.00		500,000.00			0.00	
DEFERRED MAINTENANCE	0000	9760	2,000,000.00		2,000,000.00			0.00	
OTHER POST-EMPLOYEMENT BENEFITS	0000	9760	500,000.00		500,000.00			0.00	
TRANSPORTATION	0000	9760	1,000,000.00		1,000,000.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	8,854,102.94	0.00	8,854,102.94		8,008,281.00	0.00	8,008,281.00	-9.6%
Unassigned/Unappropriated Amount	9790	7,184,919.98	0.00	7,184,919.98		10,617,940.92	(1,884.83)	10,616,056.09	47.8%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	3,657,185.78	3,657,185.78
6211	Literacy Coaches and Reading Specialists Grant Program	801,745.87	513,480.87
6266	Educator Effectiveness, FY 2021-22	602,416.17	0.00
6300	Lottery: Instructional Materials	120,072.38	120,072.38
6332	CA Community Schools Partnership Act - Implementation Grant	1,190,394.63	1,190,394.63
6500	Special Education	764,119.44	764,119.44
6547	Special Education Early Intervention Preschool Grant	907,303.69	907,303.69
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,161,463.88	28,851.88
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,973,704.49	1,973,704.49
7311	Classified School Employee Professional Development Block Grant	1,397.08	1,397.08
7399	LCFF Equity Multiplier	598,318.08	807,259.08
7412	A-G Access/Success Grant	392,963.35	321,149.35
7435	Learning Recovery Emergency Block Grant	2,394,456.90	2,263,272.90
7810	Other Restricted State	57,729.00	57,729.00
9010	Other Restricted Local	2,561,392.21	2,467,828.21
Total, Restricted Balance		19,184,662.95	15,073,748.78

## Other Funds

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		513,194.41	0.00	-100.0%
5) TOTAL, REVENUES			513,194.41	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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		523,555.15	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		3,611.72	0.00	-100.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			527,166.87	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,972.46)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,972.46)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		303,847.19	289,874.73	-4.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,847.19	289,874.73	-4.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			303,847.19	289,874.73	-4.6%
2) Ending Balance, June 30 (E + F1e)			289,874.73	289,874.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		289,874.73	289,874.73	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

**Unaudited Actuals**  
**Student Activity Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
**Form 08**  
**F8A7ME41CS(2024-25)**

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		289,874.73		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			289,874.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenues	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			289,874.73		
<b>REVENUES</b>					
Sale of Equipment and Supplies	8631		0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
All Other Local Revenue	8699		513,194.41	0.00	-100.0%
TOTAL, REVENUES			513,194.41	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies	4300		523,555.15	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			523,555.15	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		3,611.72	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,611.72	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>TOTAL, EXPENDITURES</b>			527,166.87	0.00	-200.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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			0.00	0.00	0.0%
(a- b + c - d + e)					

**Unaudited Actuals**  
**Student Activity Special Revenue Fund**  
**Expenditures by Function**

57 72694 0000000  
**Form 08**  
**F8A7ME41CS(2024-25)**

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	513,194.41	0.00	-100.0%
5) TOTAL, REVENUES			513,194.41	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		527,166.87	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			527,166.87	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,972.46)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,972.46)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	303,847.19	289,874.73	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,847.19	289,874.73	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			303,847.19	289,874.73	-4.6%
2) Ending Balance, June 30 (E + F1e)			289,874.73	289,874.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	289,874.73	289,874.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	289,874.73	289,874.73
Total, Restricted Balance		289,874.73	289,874.73

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		2,630,627.00	2,584,599.00	-1.7%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		170,249.62	183,105.00	7.6%
4) Other Local Revenue	8600-8799		156,930.52	75,000.00	-52.2%
5) TOTAL, REVENUES			2,957,807.14	2,842,704.00	-3.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		1,000,493.43	1,142,946.00	14.2%
2) Classified Salaries	2000-2999		186,445.04	183,915.00	-1.4%
3) Employee Benefits	3000-3999		474,583.04	528,049.00	11.3%
4) Books and Supplies	4000-4999		35,908.47	131,470.00	266.1%
5) Services and Other Operating Expenditures	5000-5999		318,404.44	564,280.00	77.2%
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		61,443.44	154,058.00	150.7%
9) TOTAL, EXPENDITURES			2,077,277.86	2,704,718.00	30.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			880,529.28	137,986.00	-84.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			880,529.28	137,986.00	-84.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,033,131.86	3,913,661.14	29.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,033,131.86	3,913,661.14	29.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,033,131.86	3,913,661.14	29.0%
2) Ending Balance, June 30 (E + F1e)			3,913,661.14	4,051,647.14	3.5%
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		539,003.82	126,679.75	-76.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		3,374,657.32	3,933,313.32	16.6%
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	(8,345.93)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		3,639,298.84		
1) Fair Value Adjustment to Cash in County Treasury	9111		10,888.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

**Unaudited Actuals**  
**Charter Schools Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
**Form 09**  
**F8A7ME41CS(2024-25)**

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		172,282.90		
4) Due from Grantor Government	9290		146,521.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			3,968,990.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		14,223.06		
2) Due to Grantor Governments	9590		4,114.00		
3) Due to Other Funds	9610		36,992.54		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			55,329.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,913,661.14		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year	8011		1,419,541.00	1,775,901.00	25.1%
Education Protection Account State Aid - Current Year	8012		636,490.00	378,831.00	-40.5%
State Aid - Prior Years	8019		149,922.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		424,674.00	429,867.00	1.2%
Property Taxes Transfers	8097		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,630,627.00	2,584,599.00	-1.7%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations	8110		0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	0.00	0.0%
Special Education Discretionary Grants	8182		0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

**Unaudited Actuals**  
**Charter Schools Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
**Form 09**  
**F8A7ME41CS(2024-25)**

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,913.00	9,467.00	19.6%
Lottery - Unrestricted and Instructional Materials		8560	43,234.62	45,310.00	4.8%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	23,856.00	23,856.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	95,246.00	104,472.00	9.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>170,249.62</b>	<b>183,105.00</b>	<b>7.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,891.52	75,000.00	-29.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,539.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,500.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>156,930.52</b>	<b>75,000.00</b>	<b>-52.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,957,807.14</b>	<b>2,842,704.00</b>	<b>-3.9%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		767,946.38	911,278.00	18.7%
Certificated Pupil Support Salaries	1200		90,664.73	91,942.00	1.4%
Certificated Supervisors' and Administrators' Salaries	1300		141,882.32	139,726.00	-1.5%
Other Certificated Salaries	1900		0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,000,493.43</b>	<b>1,142,946.00</b>	<b>14.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%

**Unaudited Actuals**  
**Charter Schools Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
 Form 09  
 F8A7ME41CS(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries	2200		79,056.27	75,425.00	-4.6%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		36,358.38	35,903.00	-1.3%
Other Classified Salaries	2900		71,030.39	72,587.00	2.2%
TOTAL, CLASSIFIED SALARIES			186,445.04	183,915.00	-1.4%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		257,328.16	295,893.00	15.0%
PERS	3201-3202		57,572.47	62,664.00	8.8%
OASDI/Medicare/Alternative	3301-3302		30,813.07	37,732.00	22.5%
Health and Welfare Benefits	3401-3402		96,104.69	98,330.00	2.3%
Unemployment Insurance	3501-3502		582.44	673.00	15.5%
Workers' Compensation	3601-3602		29,182.21	32,757.00	12.2%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		3,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			474,583.04	528,049.00	11.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		19,420.30	21,645.00	11.5%
Materials and Supplies	4300		16,124.55	109,125.00	576.8%
Noncapitalized Equipment	4400		363.62	700.00	92.5%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,908.47	131,470.00	266.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		95,422.57	88,086.00	-7.7%
Dues and Memberships	5300		(1,719.95)	6,512.00	-478.6%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		75,328.88	103,800.00	37.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,937.76	6,390.00	229.8%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		24,807.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		121,839.17	353,992.00	190.5%
Communications	5900		789.01	5,500.00	597.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,404.44	564,280.00	77.2%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	7281-7283		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs	7310		0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		61,443.44	154,058.00	150.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,443.44	154,058.00	150.7%
<b>TOTAL, EXPENDITURES</b>			2,077,277.86	2,704,718.00	30.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

**Unaudited Actuals**  
**Charter Schools Special Revenue Fund**  
**Expenditures by Function**

57 72694 0000000  
**Form 09**  
**F8A7ME41CS(2024-25)**

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		2,630,627.00	2,584,599.00	-1.7%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		170,249.62	183,105.00	7.6%
4) Other Local Revenue	8600-8799		156,930.52	75,000.00	-52.2%
5) TOTAL, REVENUES			2,957,807.14	2,842,704.00	-3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,431,921.92	1,933,870.00	35.1%
2) Instruction - Related Services	2000-2999		269,426.86	278,106.00	3.2%
3) Pupil Services	3000-3999		128,362.64	130,869.00	2.0%
4) Ancillary Services	4000-4999		13,412.88	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		61,443.44	154,058.00	150.7%
8) Plant Services	8000-8999		172,710.12	207,815.00	20.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,077,277.86	2,704,718.00	30.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			880,529.28	137,986.00	-84.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			880,529.28	137,986.00	-84.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,033,131.86	3,913,661.14	29.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,033,131.86	3,913,661.14	29.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,033,131.86	3,913,661.14	29.0%
2) Ending Balance, June 30 (E + F1e)			3,913,661.14	4,051,647.14	3.5%
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		539,003.82	126,679.75	-76.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		3,374,657.32	3,933,313.32	16.6%
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	(8,345.93)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	7,052.02	.02
6300	Lottery: Instructional Materials	38,025.19	38,025.19
6546	Mental Health-Related Services	24,852.00	24,852.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	60,380.99	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	50,109.00	50,109.00
7339	Dual Enrollment Opportunities	113,289.16	8,989.16
7412	A-G Access/Success Grant	12,911.21	0.00
7413	A-G Learning Loss Mitigation Grant	71,443.87	0.00
7435	Learning Recovery Emergency Block Grant	156,236.38	.38
7810	Other Restricted State	4,704.00	4,704.00
Total, Restricted Balance		539,003.82	126,679.75

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		71,100.97	71,101.00	0.0%
3) Other State Revenue	8300-8599		554,634.00	574,673.00	3.6%
4) Other Local Revenue	8600-8799		3,194.33	0.00	-100.0%
5) TOTAL, REVENUES			628,929.30	645,774.00	2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		158,717.02	226,061.00	42.4%
2) Classified Salaries	2000-2999		90,337.17	98,931.00	9.5%
3) Employee Benefits	3000-3999		86,608.42	104,129.00	20.2%
4) Books and Supplies	4000-4999		23,391.14	35,990.00	53.9%
5) Services and Other Operating Expenditures	5000-5999		161,819.74	153,151.00	-5.4%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		21,928.75	27,512.00	25.5%
9) TOTAL, EXPENDITURES			542,802.24	645,774.00	19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			86,127.06	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			86,127.06	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		24,402.75	110,529.81	352.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,402.75	110,529.81	352.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,402.75	110,529.81	352.9%
2) Ending Balance, June 30 (E + F1e)			110,529.81	110,529.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		107,873.85	107,873.85	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		2,655.96	2,655.96	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		100,622.48		
1) Fair Value Adjustment to Cash in County Treasury	9111		302.00		
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		101,089.71		
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			202,014.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		26,377.71		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		65,106.67		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			91,484.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			110,529.81		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	71,100.97	71,101.00	0.0%
TOTAL, FEDERAL REVENUE			71,100.97	71,101.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	537,170.00	537,170.00	0.0%
All Other State Revenue	All Other	8590	17,464.00	37,503.00	114.7%
TOTAL, OTHER STATE REVENUE			554,634.00	574,673.00	3.6%
<b>OTHER LOCAL REVENUE</b>					
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		2,353.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		302.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		538.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,194.33	0.00	-100.0%
TOTAL, REVENUES			628,929.30	645,774.00	2.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		84,739.46	152,084.00	79.5%
Certificated Pupil Support Salaries	1200		28,474.16	28,474.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		45,503.40	45,503.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			158,717.02	226,061.00	42.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	500.00	New
Classified Support Salaries	2200		30,328.65	31,247.00	3.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		60,008.52	67,184.00	12.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			90,337.17	98,931.00	9.5%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		37,607.83	46,753.00	24.3%
PERS	3201-3202		24,436.20	27,569.00	12.8%
OASDI/Medicare/Alternative	3301-3302		9,185.53	11,483.00	25.0%
Health and Welfare Benefits	3401-3402		9,089.15	9,180.00	1.0%
Unemployment Insurance	3501-3502		124.52	194.00	55.8%
Workers' Compensation	3601-3602		6,165.19	8,950.00	45.2%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,608.42	104,129.00	20.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		14,934.48	14,935.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		6,502.04	19,100.00	193.8%
Noncapitalized Equipment	4400		1,954.62	1,955.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,391.14	35,990.00	53.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		4,500.59	4,168.00	-7.4%
Dues and Memberships	5300		200.00	0.00	-100.0%
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		16,272.83	2,000.00	-87.7%
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		140,800.53	146,949.00	4.4%
Communications	5900		45.79	34.00	-25.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			161,819.74	153,151.00	-5.4%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		21,928.75	27,512.00	25.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,928.75	27,512.00	25.5%
<b>TOTAL, EXPENDITURES</b>			542,802.24	645,774.00	19.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		71,100.97	71,101.00	0.0%
3) Other State Revenue	8300-8599		554,634.00	574,673.00	3.6%
4) Other Local Revenue	8600-8799		3,194.33	0.00	-100.0%
5) TOTAL, REVENUES			628,929.30	645,774.00	2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		287,839.06	371,655.00	29.1%
2) Instruction - Related Services	2000-2999		144,612.00	155,881.00	7.8%
3) Pupil Services	3000-3999		41,164.99	42,003.00	2.0%
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		21,928.75	27,512.00	25.5%
8) Plant Services	8000-8999		47,257.44	48,723.00	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			542,802.24	645,774.00	19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			86,127.06	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			86,127.06	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		24,402.75	110,529.81	352.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,402.75	110,529.81	352.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,402.75	110,529.81	352.9%
2) Ending Balance, June 30 (E + F1e)			110,529.81	110,529.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		107,873.85	107,873.85	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		2,655.96	2,655.96	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
6371	CalWORKs for ROCP or Adult Education	30,669.30	30,669.30
6391	Adult Education Program	76,666.18	76,666.18
9010	Other Restricted Local	538.37	538.37
Total, Restricted Balance		107,873.85	107,873.85

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		1,687,886.93	1,343,335.00	-20.4%
4) Other Local Revenue	8600-8799		18,099.00	0.00	-100.0%
5) TOTAL, REVENUES			1,705,985.93	1,343,335.00	-21.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		315,226.00	304,383.00	-3.4%
2) Classified Salaries	2000-2999		352,458.22	359,834.00	2.1%
3) Employee Benefits	3000-3999		332,143.48	380,887.00	14.7%
4) Books and Supplies	4000-4999		122,503.48	157,706.00	28.7%
5) Services and Other Operating Expenditures	5000-5999		2,171.64	45,741.00	2,006.3%
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		91,391.53	94,784.00	3.7%
9) TOTAL, EXPENDITURES			1,215,894.35	1,343,335.00	10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			490,091.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		93,553.00	0.00	-100.0%
b) Transfers Out	7600-7629		93,553.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			490,091.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		485,980.07	976,071.65	100.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,980.07	976,071.65	100.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,980.07	976,071.65	100.8%
2) Ending Balance, June 30 (E + F1e)			976,071.65	976,071.65	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		949,442.74	949,442.74	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		26,628.91	26,628.91	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,180,351.19		
1) Fair Value Adjustment to Cash in County Treasury	9111		3,677.00		
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		741,662.30		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		1,031.32		
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			1,926,721.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		13,694.89		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		936,955.27		
6) TOTAL, LIABILITIES			950,650.16		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			976,071.65		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		0.00	0.00	0.0%
Child Development Apportionments	8530		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	1,272,881.20	1,288,405.00	1.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	415,005.73	54,930.00	-86.8%
TOTAL, OTHER STATE REVENUE			1,687,886.93	1,343,335.00	-20.4%
<b>OTHER LOCAL REVENUE</b>					
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		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		18,099.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,099.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,705,985.93	1,343,335.00	-21.3%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries	1100		245,344.73	231,416.00	-5.7%
Certificated Pupil Support Salaries	1200		25,325.63	26,202.00	3.5%
Certificated Supervisors' and Administrators' Salaries	1300		44,555.64	46,765.00	5.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			315,226.00	304,383.00	-3.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		245,078.37	252,408.00	3.0%
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		31,728.56	31,567.00	-0.5%
Other Classified Salaries	2900		75,651.29	75,859.00	0.3%
TOTAL, CLASSIFIED SALARIES			352,458.22	359,834.00	2.1%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		81,979.42	110,294.00	34.5%
PERS	3201-3202		94,986.95	111,506.00	17.4%
OASDI/Medicare/Alternative	3301-3302		32,427.75	34,926.00	7.7%
Health and Welfare Benefits	3401-3402		105,904.30	107,259.00	1.3%
Unemployment Insurance	3501-3502		333.79	359.00	7.6%
Workers' Compensation	3601-3602		16,511.27	16,543.00	0.2%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			332,143.48	380,887.00	14.7%
<b>BOOKS AND SUPPLIES</b>					
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		112,928.49	157,706.00	39.7%
Noncapitalized Equipment	4400		9,574.99	0.00	-100.0%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			122,503.48	157,706.00	28.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		3,855.92	1,824.00	-52.7%
Dues and Memberships	5300		625.00	625.00	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	104.00	New
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		(2,465.39)	43,038.00	-1,845.7%
Communications	5900		156.11	150.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,171.64	45,741.00	2,006.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		91,391.53	94,784.00	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,391.53	94,784.00	3.7%
TOTAL, EXPENDITURES			1,215,894.35	1,343,335.00	10.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8911		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		93,553.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,553.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		93,553.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			93,553.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		1,687,886.93	1,343,335.00	-20.4%
4) Other Local Revenue	8600-8799		18,099.00	0.00	-100.0%
5) TOTAL, REVENUES			1,705,985.93	1,343,335.00	-21.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		861,728.64	979,563.00	13.7%
2) Instruction - Related Services	2000-2999		113,018.00	117,021.00	3.5%
3) Pupil Services	3000-3999		149,756.18	151,967.00	1.5%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		91,391.53	94,784.00	3.7%
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			1,215,894.35	1,343,335.00	10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			490,091.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		93,553.00	0.00	-100.0%
b) Transfers Out	7600-7629		93,553.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			490,091.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		485,980.07	976,071.65	100.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,980.07	976,071.65	100.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,980.07	976,071.65	100.8%
2) Ending Balance, June 30 (E + F1e)			976,071.65	976,071.65	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		949,442.74	949,442.74	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		26,628.91	26,628.91	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	57,881.25	57,881.25
5059	Early Education: ARP California State Preschool Program One-time Stipend	50,141.20	50,141.20
5066	Early Education: ARP California State Preschool Program - Rate Supplements	333,474.00	333,474.00
6130	Early Education: Center-Based Reserve Account	110,353.00	110,353.00
7810	Other Restricted State	378,439.58	378,439.58
9010	Other Restricted Local	19,153.71	19,153.71
Total, Restricted Balance		949,442.74	949,442.74

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
Form 13  
F8A7ME41CS(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		4,756,910.90	5,716,633.00	20.2%
3) Other State Revenue	8300-8599		2,306,135.17	1,294,178.00	-43.9%
4) Other Local Revenue	8600-8799		712,208.55	30,145.00	-95.8%
5) TOTAL, REVENUES			7,775,254.62	7,040,956.00	-9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,938,983.99	1,961,666.00	1.2%
3) Employee Benefits	3000-3999		960,207.41	1,017,817.00	6.0%
4) Books and Supplies	4000-4999		3,167,899.35	3,749,460.00	18.4%
5) Services and Other Operating Expenditures	5000-5999		349,099.47	84,069.00	-75.9%
6) Capital Outlay	6000-6999		6,719.53	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		218,845.42	227,944.00	4.2%
9) TOTAL, EXPENDITURES			6,641,755.17	7,040,956.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,133,499.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,133,499.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,063,565.04	11,197,064.49	11.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,063,565.04	11,197,064.49	11.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,063,565.04	11,197,064.49	11.3%
2) Ending Balance, June 30 (E + F1e)			11,197,064.49	11,197,064.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		210,939.99	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		10,956,601.50	11,167,541.49	1.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		29,523.00	29,523.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		9,714,458.38		
1) Fair Value Adjustment to Cash in County Treasury	9111		29,523.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
**Form 13**  
**F8A7ME41CS(2024-25)**

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		1,321,547.08		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		210,939.99		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			11,276,468.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		79,403.96		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			79,403.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,197,064.49		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		4,756,910.90	5,716,633.00	20.2%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,756,910.90	5,716,633.00	20.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		2,306,135.17	1,294,178.00	-43.9%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,306,135.17	1,294,178.00	-43.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		560,629.70	26,280.00	-95.3%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		147,714.00	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		3,864.85	3,865.00	0.0%
TOTAL, OTHER LOCAL REVENUE			712,208.55	30,145.00	-95.8%
<b>TOTAL, REVENUES</b>			7,775,254.62	7,040,956.00	-9.4%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		1,630,936.15	1,647,755.00	1.0%
Classified Supervisors' and Administrators' Salaries	2300		233,418.96	239,623.00	2.7%
Clerical, Technical and Office Salaries	2400		74,628.88	74,288.00	-0.5%
Other Classified Salaries	2900		0.00	0.00	0.0%

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Object**

57 72694 0000000  
**Form 13**  
**F8A7ME41CS(2024-25)**

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,938,983.99	1,961,666.00	1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		455,410.20	508,456.00	11.6%
OASDI/Medicare/Alternative	3301-3302		144,250.19	143,225.00	-0.7%
Health and Welfare Benefits	3401-3402		311,631.95	317,745.00	2.0%
Unemployment Insurance	3501-3502		958.31	957.00	-0.1%
Workers' Compensation	3601-3602		47,956.76	47,434.00	-1.1%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			960,207.41	1,017,817.00	6.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		302,238.83	583,379.00	93.0%
Noncapitalized Equipment	4400		129,375.95	29,589.00	-77.1%
Food	4700		2,736,284.57	3,136,492.00	14.6%
TOTAL, BOOKS AND SUPPLIES			3,167,899.35	3,749,460.00	18.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		1,261.84	616.00	-51.2%
Dues and Memberships	5300		1,262.99	1,263.00	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		53,097.74	82,114.00	54.6%
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		293,289.38	0.00	-100.0%
Communications	5900		187.52	76.00	-59.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,099.47	84,069.00	-75.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		6,719.53	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,719.53	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		218,845.42	227,944.00	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			218,845.42	227,944.00	4.2%
TOTAL, EXPENDITURES			6,641,755.17	7,040,956.00	6.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Object**

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 Form 13  
 F8A7ME41CS(2024-25)

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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Function**

57 72694 0000000  
**Form 13**  
**F8A7ME41CS(2024-25)**

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		4,756,910.90	5,716,633.00	20.2%
3) Other State Revenue	8300-8599		2,306,135.17	1,294,178.00	-43.9%
4) Other Local Revenue	8600-8799		712,208.55	30,145.00	-95.8%
5) TOTAL, REVENUES			7,775,254.62	7,040,956.00	-9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,422,909.75	6,813,012.00	6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		218,845.42	227,944.00	4.2%
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			6,641,755.17	7,040,956.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,133,499.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,133,499.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,063,565.04	11,197,064.49	11.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,063,565.04	11,197,064.49	11.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,063,565.04	11,197,064.49	11.3%
2) Ending Balance, June 30 (E + F1e)			11,197,064.49	11,197,064.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		210,939.99	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		10,956,601.50	11,167,541.49	1.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		29,523.00	29,523.00	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)	8,593,298.26	8,804,238.25
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	271,088.74	271,088.74
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	511,866.34	511,866.34
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	614,435.64	614,435.64
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	965,912.52	965,912.52
Total, Restricted Balance		10,956,601.50	11,167,541.49

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		458,887.66	200,000.00	-56.4%
5) TOTAL, REVENUES			458,887.66	200,000.00	-56.4%
<b>B. EXPENDITURES</b>					
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		1,650,307.49	0.00	-100.0%
6) Capital Outlay	6000-6999		7,345,235.93	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,995,543.42	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,536,655.76)	200,000.00	-102.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,536,655.76)	200,000.00	-102.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		11,433,000.34	2,896,344.58	-74.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,433,000.34	2,896,344.58	-74.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,433,000.34	2,896,344.58	-74.7%
2) Ending Balance, June 30 (E + F1e)			2,896,344.58	3,096,344.58	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		2,896,344.58	3,096,344.58	6.9%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		3,706,391.75		
1) Fair Value Adjustment to Cash in County Treasury	9111		11,139.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			3,717,530.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		821,186.17		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			821,186.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,896,344.58		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		300,183.66	200,000.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments	8662		158,704.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			458,887.66	200,000.00	-56.4%
<b>TOTAL, REVENUES</b>			458,887.66	200,000.00	-56.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752 3901-3902	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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		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		1,650,307.49	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,650,307.49	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements	6170		7,201,730.57	0.00	-100.0%
Buildings and Improvements of Buildings	6200		143,505.36	0.00	-100.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,345,235.93	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service	7438 7439				
Debt Service - Interest			0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,995,543.42	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources	8965 8972 8974 8979				
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases			0.00	0.00	0.0%
Proceeds from SBITAs			0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651 7699		0.00	0.00	0.0%
All Other Financing Uses			0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980 8990		0.00	0.00	0.0%
Contributions from Restricted Revenues			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
<b>A. REVENUES</b>					
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		458,887.66	200,000.00	-56.4%
5) TOTAL, REVENUES			458,887.66	200,000.00	-56.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		8,995,543.42	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,995,543.42	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,536,655.76)	200,000.00	-102.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,536,655.76)	200,000.00	-102.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		11,433,000.34	2,896,344.58	-74.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,433,000.34	2,896,344.58	-74.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,433,000.34	2,896,344.58	-74.7%
2) Ending Balance, June 30 (E + F1e)			2,896,344.58	3,096,344.58	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		2,896,344.58	3,096,344.58	6.9%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		49,274.00	0.00	-100.0%
5) TOTAL, REVENUES			49,274.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,274.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		16,250,000.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,250,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,299,274.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	16,299,274.00	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	16,299,274.00	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	16,299,274.00	New
2) Ending Balance, June 30 (E + F1e)			16,299,274.00	16,299,274.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		16,299,274.00	16,299,274.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		16,250,000.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		49,274.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			16,299,274.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			16,299,274.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		49,274.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			49,274.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			49,274.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF	8912		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		16,250,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,250,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			16,250,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		49,274.00	0.00	-100.0%
5) TOTAL, REVENUES			49,274.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			49,274.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		16,250,000.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,250,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,299,274.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	16,299,274.00	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	16,299,274.00	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	16,299,274.00	New
2) Ending Balance, June 30 (E + F1e)			16,299,274.00	16,299,274.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		16,299,274.00	16,299,274.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		293,186.35	100,000.00	-65.9%
5) TOTAL, REVENUES			293,186.35	100,000.00	-65.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			293,186.35	100,000.00	-65.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		307,560.83	224,766.00	-26.9%
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			(307,560.83)	(224,766.00)	-26.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,374.48)	(124,766.00)	768.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,461,601.61	5,447,227.13	-0.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,461,601.61	5,447,227.13	-0.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,461,601.61	5,447,227.13	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,447,227.13	5,322,461.13	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		5,447,227.13	5,322,461.13	-2.3%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		5,429,984.13		
1) Fair Value Adjustment to Cash in County Treasury	9111		17,243.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			5,447,227.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,447,227.13		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest	8660		206,960.35	100,000.00	-51.7%
Net Increase (Decrease) in the Fair Value of Investments	8662		86,226.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			293,186.35	100,000.00	-65.9%
TOTAL, REVENUES			293,186.35	100,000.00	-65.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		307,560.83	224,766.00	-26.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			307,560.83	224,766.00	-26.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(307,560.83)	(224,766.00)	-26.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		293,186.35	100,000.00	-65.9%
5) TOTAL, REVENUES			293,186.35	100,000.00	-65.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			293,186.35	100,000.00	-65.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		307,560.83	224,766.00	-26.9%
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			(307,560.83)	(224,766.00)	-26.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,374.48)	(124,766.00)	768.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,461,601.61	5,447,227.13	-0.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,461,601.61	5,447,227.13	-0.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,461,601.61	5,447,227.13	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,447,227.13	5,322,461.13	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		5,447,227.13	5,322,461.13	-2.3%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		4,088,383.76	1,500,000.00	-63.3%
5) TOTAL, REVENUES			4,088,383.76	1,500,000.00	-63.3%
<b>B. EXPENDITURES</b>					
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		451,904.70	4,447.00	-99.0%
5) Services and Other Operating Expenditures	5000-5999		887,384.58	1,583,745.00	78.5%
6) Capital Outlay	6000-6999		5,507,323.04	9,464,818.00	71.9%
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			6,846,612.32	11,053,010.00	61.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,758,228.56)	(9,553,010.00)	246.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,758,228.56)	(9,553,010.00)	246.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		77,581,578.48	74,823,349.92	-3.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,581,578.48	74,823,349.92	-3.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,581,578.48	74,823,349.92	-3.6%
2) Ending Balance, June 30 (E + F1e)			74,823,349.92	65,270,339.92	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		74,156,198.30	64,603,188.30	-12.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		667,151.62	667,151.62	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		74,686,473.92		
1) Fair Value Adjustment to Cash in County Treasury	9111		224,449.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			74,910,922.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		87,573.00		
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			87,573.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			74,823,349.92		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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		2,829,448.76	1,500,000.00	-47.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		1,258,935.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,088,383.76	1,500,000.00	-63.3%
<b>TOTAL, REVENUES</b>			4,088,383.76	1,500,000.00	-63.3%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		449,745.76	1,606.00	-99.6%
Noncapitalized Equipment	4400		2,158.94	2,841.00	31.6%
TOTAL, BOOKS AND SUPPLIES			451,904.70	4,447.00	-99.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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		887,384.58	1,583,745.00	78.5%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			887,384.58	1,583,745.00	78.5%
<b>CAPITAL OUTLAY</b>					
Land	6100		67,589.26	70,057.00	3.7%
Land Improvements	6170		3,512,934.29	791,333.00	-77.5%
Buildings and Improvements of Buildings	6200		1,926,799.49	8,143,428.00	322.6%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	460,000.00	New
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,507,323.04	9,464,818.00	71.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, EXPENDITURES</b>			6,846,612.32	11,053,010.00	61.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		4,088,383.76	1,500,000.00	-63.3%
5) TOTAL, REVENUES			4,088,383.76	1,500,000.00	-63.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,846,612.32	11,053,010.00	61.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,846,612.32	11,053,010.00	61.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,758,228.56)	(9,553,010.00)	246.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,758,228.56)	(9,553,010.00)	246.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		77,581,578.48	74,823,349.92	-3.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,581,578.48	74,823,349.92	-3.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,581,578.48	74,823,349.92	-3.6%
2) Ending Balance, June 30 (E + F1e)			74,823,349.92	65,270,339.92	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		74,156,198.30	64,603,188.30	-12.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		667,151.62	667,151.62	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	74,156,198.30	64,603,188.30
Total, Restricted Balance		74,156,198.30	64,603,188.30

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		8,641,198.46	6,344,293.00	-26.6%
5) TOTAL, REVENUES			8,641,198.46	6,344,293.00	-26.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		152,545.47	142,140.00	-6.8%
3) Employee Benefits	3000-3999		68,208.23	67,609.00	-0.9%
4) Books and Supplies	4000-4999		9,828.54	9,105.00	-7.4%
5) Services and Other Operating Expenditures	5000-5999		73,269.12	148,031.00	102.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		1,150,997.36	4,831,625.00	319.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,454,848.72	5,198,510.00	257.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,186,349.74	1,145,783.00	-84.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	3,723,401.00	New
b) Transfers Out	7600-7629		763,012.93	4,512,760.00	491.4%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(763,012.93)	(789,359.00)	3.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,423,336.81	356,424.00	-94.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,737,397.24	15,160,734.05	73.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,737,397.24	15,160,734.05	73.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,737,397.24	15,160,734.05	73.5%
2) Ending Balance, June 30 (E + F1e)			15,160,734.05	15,517,158.05	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		11,159,440.74	11,882,749.74	6.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		4,001,293.31	3,634,408.31	-9.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		15,731,463.17		
1) Fair Value Adjustment to Cash in County Treasury	9111		44,611.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		5.72		
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		48,658.43		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			15,824,738.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		13,102.44		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		650,901.83		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			664,004.27		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			15,160,734.05		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levees - 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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levees					
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		4,703,295.69	3,363,923.00	-28.5%
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		434,160.98	226,301.00	-47.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		161,573.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		2,459,134.48	1,872,146.00	-23.9%
Other Local Revenue					
All Other Local Revenue	8699		883,034.31	881,923.00	-0.1%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,641,198.46	6,344,293.00	-26.6%
TOTAL, REVENUES			8,641,198.46	6,344,293.00	-26.6%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		13,912.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		78,248.08	79,895.00	2.1%
Clerical, Technical and Office Salaries	2400		60,384.84	62,245.00	3.1%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			152,545.47	142,140.00	-6.8%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		36,985.89	38,030.00	2.8%
OASDI/Medicare/Alternative	3301-3302		10,974.50	9,302.00	-15.2%
Health and Welfare Benefits	3401-3402		16,399.26	16,690.00	1.8%
Unemployment Insurance	3501-3502		76.26	71.00	-6.9%
Workers' Compensation	3601-3602		3,772.32	3,516.00	-6.8%
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			68,208.23	67,609.00	-0.9%
<b>BOOKS AND SUPPLIES</b>					
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		3,737.65	7,043.00	88.4%
Noncapitalized Equipment	4400		6,090.89	2,062.00	-66.1%
TOTAL, BOOKS AND SUPPLIES			9,828.54	9,105.00	-7.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		1,095.20	575.00	-47.5%
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		5,583.77	5,359.00	-4.0%
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		66,552.72	142,093.00	113.5%
Communications	5900		37.43	4.00	-89.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,269.12	148,031.00	102.0%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		(1,824,002.64)	1,691,625.00	-192.7%
Other Debt Service - Principal	7439		2,975,000.00	3,140,000.00	5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,150,997.36	4,831,625.00	319.8%
<b>TOTAL, EXPENDITURES</b>			1,454,848.72	5,198,510.00	257.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	3,723,401.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,723,401.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		763,012.93	4,512,760.00	491.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			763,012.93	4,512,760.00	491.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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)			(763,012.93)	(789,359.00)	3.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		8,641,198.46	6,344,293.00	-26.6%
5) TOTAL, REVENUES			8,641,198.46	6,344,293.00	-26.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		133,229.36	170,035.00	27.6%
8) Plant Services	8000-8999		170,622.00	196,850.00	15.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,150,997.36	4,831,625.00	319.8%
10) TOTAL, EXPENDITURES			1,454,848.72	5,198,510.00	257.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,186,349.74	1,145,783.00	-84.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	3,723,401.00	New
b) Transfers Out	7600-7629		763,012.93	4,512,760.00	491.4%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(763,012.93)	(789,359.00)	3.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,423,336.81	356,424.00	-94.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,737,397.24	15,160,734.05	73.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,737,397.24	15,160,734.05	73.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,737,397.24	15,160,734.05	73.5%
2) Ending Balance, June 30 (E + F1e)			15,160,734.05	15,517,158.05	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		11,159,440.74	11,882,749.74	6.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		4,001,293.31	3,634,408.31	-9.2%
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	11,159,440.74	11,882,749.74
Total, Restricted Balance		11,159,440.74	11,882,749.74

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		4,310.28	0.00	-100.0%
5) TOTAL, REVENUES			4,310.28	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,310.28	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,310.28	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		68,915.68	73,225.96	6.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,915.68	73,225.96	6.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,915.68	73,225.96	6.3%
2) Ending Balance, June 30 (E + F1e)			73,225.96	73,225.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		73,225.96	73,225.96	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		73,006.96		
1) Fair Value Adjustment to Cash in County Treasury	9111		219.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

**Unaudited Actuals**  
**County School Facilities Fund**  
**Expenditures by Object**

57 72694 0000000  
 Form 35  
 F8A7ME41CS(2024-25)

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			73,225.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			73,225.96		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments	8545		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		4,091.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		219.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,310.28	0.00	-100.0%
TOTAL, REVENUES			4,310.28	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

**Unaudited Actuals**  
**County School Facilities Fund**  
**Expenditures by Object**

57 72694 000000  
 Form 35  
 F8A7ME41CS(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

**Unaudited Actuals**  
**County School Facilities Fund**  
**Expenditures by Function**

57 72694 0000000  
 Form 35  
 F8A7ME41CS(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		4,310.28	0.00	-100.0%
5) TOTAL, REVENUES			4,310.28	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			4,310.28	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,310.28	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		68,915.68	73,225.96	6.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,915.68	73,225.96	6.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,915.68	73,225.96	6.3%
2) Ending Balance, June 30 (E + F1e)			73,225.96	73,225.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		73,225.96	73,225.96	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		7,575,368.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		479,460.85	250,000.00	-47.9%
5) TOTAL, REVENUES			8,054,828.85	250,000.00	-96.9%
<b>B. EXPENDITURES</b>					
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		663,413.79	0.00	-100.0%
6) Capital Outlay	6000-6999		27,150.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			690,563.79	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,364,265.06	250,000.00	-96.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,364,265.06	250,000.00	-96.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,346,524.51	12,710,789.57	137.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,346,524.51	12,710,789.57	137.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,346,524.51	12,710,789.57	137.7%
2) Ending Balance, June 30 (E + F1e)			12,710,789.57	12,960,789.57	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		223,110.89	223,110.89	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		12,487,678.68	12,737,678.68	2.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		12,673,112.52		
1) Fair Value Adjustment to Cash in County Treasury	9111		38,086.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			12,711,198.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		408.95		
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			408.95		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,710,789.57		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	7,575,368.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,575,368.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		373,844.85	250,000.00	-33.1%
Net Increase (Decrease) in the Fair Value of Investments	8662		105,616.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			479,460.85	250,000.00	-47.9%
TOTAL, REVENUES			8,054,828.85	250,000.00	-96.9%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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		663,413.79	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			663,413.79	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land	6100		2,200.00	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		24,950.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,150.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, EXPENDITURES</b>			690,563.79	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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		7,575,368.00	0.00	-100.0%
4) Other Local Revenue	8600-8799		479,460.85	250,000.00	-47.9%
5) TOTAL, REVENUES			8,054,828.85	250,000.00	-96.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		690,563.79	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			690,563.79	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			7,364,265.06	250,000.00	-96.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,364,265.06	250,000.00	-96.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,346,524.51	12,710,789.57	137.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,346,524.51	12,710,789.57	137.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,346,524.51	12,710,789.57	137.7%
2) Ending Balance, June 30 (E + F1e)			12,710,789.57	12,960,789.57	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		223,110.89	223,110.89	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		12,487,678.68	12,737,678.68	2.0%
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
6230	California Clean Energy Jobs Act	223,110.89	223,110.89
Total, Restricted Balance		223,110.89	223,110.89

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		75,452.08	66,766.00	-11.5%
4) Other Local Revenue	8600-8799		19,527,126.54	15,662,173.00	-19.8%
5) TOTAL, REVENUES			19,602,578.62	15,728,939.00	-19.8%
<b>B. EXPENDITURES</b>					
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		16,291,168.12	15,457,738.00	-5.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,291,168.12	15,457,738.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,311,410.50	271,201.00	-91.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,311,410.50	271,201.00	-91.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		21,654,565.28	24,965,975.78	15.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,654,565.28	24,965,975.78	15.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,654,565.28	24,965,975.78	15.3%
2) Ending Balance, June 30 (E + F1e)			24,965,975.78	25,237,176.78	1.1%
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		24,965,975.78	25,237,176.78	1.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		24,965,975.78		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

**Unaudited Actuals**  
**Bond Interest and Redemption Fund**  
**Expenditures by Object**

57 72694 0000000  
 Form 51  
 F8A7ME41CS(2024-25)

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			24,965,975.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			24,965,975.78		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		75,452.08	66,766.00	-11.5%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,452.08	66,766.00	-11.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		16,286,523.70	14,602,656.00	-10.3%
Unsecured Roll	8612		1,701,805.80	1,059,517.00	-37.7%
Prior Years' Taxes	8613		6,913.11	0.00	-100.0%
Supplemental Taxes	8614		602,071.18	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		929,812.75	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,527,126.54	15,662,173.00	-19.8%
TOTAL, REVENUES			19,602,578.62	15,728,939.00	-19.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions	7433		10,645,000.00	6,004,558.00	-43.6%
Bond Interest and Other Service Charges	7434		5,646,168.12	9,453,180.00	67.4%
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)			16,291,168.12	15,457,738.00	-5.1%
TOTAL, EXPENDITURES			16,291,168.12	15,457,738.00	-5.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%

**Unaudited Actuals**  
**Bond Interest and Redemption Fund**  
**Expenditures by Object**

57 72694 0000000  
 Form 51  
 F8A7ME41CS(2024-25)

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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

**Unaudited Actuals**  
**Bond Interest and Redemption Fund**  
**Expenditures by Function**

57 72694 0000000  
**Form 51**  
**F8A7ME41CS(2024-25)**

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		75,452.08	66,766.00	-11.5%
4) Other Local Revenue	8600-8799		19,527,126.54	15,662,173.00	-19.8%
5) TOTAL, REVENUES			19,602,578.62	15,728,939.00	-19.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	16,291,168.12	15,457,738.00	-5.1%
10) TOTAL, EXPENDITURES			16,291,168.12	15,457,738.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,311,410.50	271,201.00	-91.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,311,410.50	271,201.00	-91.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		21,654,565.28	24,965,975.78	15.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,654,565.28	24,965,975.78	15.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,654,565.28	24,965,975.78	15.3%
2) Ending Balance, June 30 (E + F1e)			24,965,975.78	25,237,176.78	1.1%
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		24,965,975.78	25,237,176.78	1.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	24,965,975.78	25,237,176.78
Total, Restricted Balance		24,965,975.78	25,237,176.78

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		792,072.16	510,326.00	-35.6%
5) TOTAL, REVENUES			792,072.16	510,326.00	-35.6%
<b>B. EXPENDITURES</b>					
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		727,208.87	744,346.00	2.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			727,208.87	744,346.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,863.29	(234,020.00)	-460.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		763,012.93	789,360.00	3.5%
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			763,012.93	789,360.00	3.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			827,876.22	555,340.00	-32.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,685,316.08	8,513,192.30	10.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,685,316.08	8,513,192.30	10.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,685,316.08	8,513,192.30	10.8%
2) Ending Balance, June 30 (E + F1e)			8,513,192.30	9,068,532.30	6.5%
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		8,490,323.30	9,045,663.30	6.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		22,869.00	22,869.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		7,888,079.90		
1) Fair Value Adjustment to Cash in County Treasury	9111		22,869.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		602,243.40		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			8,513,192.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,513,192.30		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest	8660		271,418.56	50,000.00	-81.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		112,305.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		408,348.60	460,326.00	12.7%
TOTAL, OTHER LOCAL REVENUE			792,072.16	510,326.00	-35.6%
TOTAL, REVENUES			792,072.16	510,326.00	-35.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		248,608.87	255,791.00	2.9%
Other Debt Service - Principal	7439		478,600.00	488,555.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			727,208.87	744,346.00	2.4%
<b>TOTAL, EXPENDITURES</b>			727,208.87	744,346.00	2.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		763,012.93	789,360.00	3.5%
(a) TOTAL, INTERFUND TRANSFERS IN			763,012.93	789,360.00	3.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			763,012.93	789,360.00	3.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		792,072.16	510,326.00	-35.6%
5) TOTAL, REVENUES			792,072.16	510,326.00	-35.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	727,208.87	744,346.00	2.4%
10) TOTAL, EXPENDITURES			727,208.87	744,346.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			64,863.29	(234,020.00)	-460.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		763,012.93	789,360.00	3.5%
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			763,012.93	789,360.00	3.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			827,876.22	555,340.00	-32.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		7,685,316.08	8,513,192.30	10.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,685,316.08	8,513,192.30	10.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,685,316.08	8,513,192.30	10.8%
2) Ending Balance, June 30 (E + F1e)			8,513,192.30	9,068,532.30	6.5%
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		8,490,323.30	9,045,663.30	6.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		22,869.00	22,869.00	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	8,490,323.30	9,045,663.30
Total, Restricted Balance		8,490,323.30	9,045,663.30

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		1,183.46	0.00	-100.0%
5) TOTAL, REVENUES			1,183.46	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999		0.00	0.00	0.0%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,183.46	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,183.46	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		43,875.59	45,059.05	2.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,875.59	45,059.05	2.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,875.59	45,059.05	2.7%
2) Ending Net Position, June 30 (E + F1e)			45,059.05	45,059.05	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		45,059.05	45,059.05	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,358.44		
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		43,700.61		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			45,059.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			45,059.05		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		1,183.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,183.46	0.00	-100.0%
TOTAL, REVENUES			1,183.46	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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		1,183.46	0.00	-100.0%
5) TOTAL, REVENUES			1,183.46	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,183.46	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,183.46	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		43,875.59	45,059.05	2.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,875.59	45,059.05	2.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,875.59	45,059.05	2.7%
2) Ending Net Position, June 30 (E + F1e)			45,059.05	45,059.05	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		45,059.05	45,059.05	0.0%

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

## **Supplemental Forms**

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)	58.22%
	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 Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met 0.00% 0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1  Adjusted Appropriations Limit Appropriations Subject to Limit  These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00  \$65,783,701.47 \$65,783,701.47
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	8.20%

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

Date of Meeting: Sep 25, 2025

(Original signature required)

Printed Name: Vannessa Castro

Title: Board Clerk

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
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:

Jonathan Feagle  
Name  
Executive Director of External Business  
Title  
530-668-3728  
Telephone  
Jonathan.Feagle@YCOE.org  
E-mail Address

For School District:

Billy Duba  
Name  
Director of Fiscal Services  
Title  
916-375-7600 ext. 1012  
Telephone  
bduba@wusd.k12.ca.us  
E-mail Address

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	6,760.05	6,765.53	6,890.11	6,879.89	6,879.89	6,879.89
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	6.34	6.34	6.34	6.34	6.34	6.34
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,766.39	6,771.87	6,896.45	6,886.23	6,886.23	6,886.23
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	30.95	33.24	33.24	33.24	33.24	33.24
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	30.95	33.24	33.24	33.24	33.24	33.24
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,797.34	6,805.11	6,929.69	6,919.47	6,919.47	6,919.47
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

2024-25 Unaudited Actuals  
AVERAGE DAILY ATTENDANCE

57 72694 000000  
Form A  
F8A7ME41CS(2024-25)

Washington Unified  
Yolo County

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

2024-25 Unaudited Actuals  
AVERAGE DAILY ATTENDANCE

57 72694 0000000  
Form A  
F8A7ME41CS(2024-25)

Washington Unified  
Yolo County

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. <b>Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. <b>Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	161.86	161.86	161.86	161.86	161.86	161.86
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. <b>Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. <b>Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	161.86	161.86	161.86	161.86	161.86	161.86
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	161.86	161.86	161.86	161.86	161.86	161.86

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	29,155,758.04	.96	29,155,759.00	0.00	0.00	29,155,759.00
Work in Progress	35,521,157.00	367,130.00	35,888,287.00	5,427,815.00	0.00	41,316,102.00
Total capital assets not being depreciated	64,676,915.04	367,130.96	65,044,046.00	5,427,815.00	0.00	70,471,861.00
Capital assets being depreciated:						
Land Improvements	48,747,966.00	(769,496.00)	47,978,470.00	9,849,198.00	0.00	57,827,668.00
Buildings	275,718,130.00	(903,673.00)	274,814,457.00	416,066.00	0.00	275,230,523.00
Equipment	15,940,351.00	4,215,957.00	20,156,308.00	117,180.00	0.00	20,273,488.00
Total capital assets being depreciated	340,406,447.00	2,542,788.00	342,949,235.00	10,382,444.00	0.00	353,331,679.00
Accumulated Depreciation for:						
Land Improvements	(9,797,490.00)	(8,508,318.00)	(18,305,808.00)	(1,760,443.00)	0.00	(20,066,251.00)
Buildings	(75,687,654.00)	(13,897,423.00)	(89,585,077.00)	(5,784,452.00)	0.00	(95,369,529.00)
Equipment	(19,865,518.00)	4,051,191.00	(15,814,327.00)	(690,981.00)	(7,669,896.00)	(8,835,412.00)
Total accumulated depreciation	(105,350,662.00)	(18,354,550.00)	(123,705,212.00)	(8,235,876.00)	(7,669,896.00)	(124,271,192.00)
Lease Assets	235,055,785.00	(15,811,762.00)	219,244,023.00	2,146,568.00	(7,669,896.00)	229,060,487.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	299,732,700.04	(15,444,631.04)	284,288,069.00	7,574,383.00	(7,669,896.00)	299,532,348.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	48,543,795.61	301	0.00	303	48,543,795.61	305	128,632.00	637,933.74	307	47,905,861.87	309
2000 - Classified Salaries	20,904,563.45		7,294.74	313	20,897,268.71		2,423,982.82	6,349,769.03		14,547,499.68	
3000 - Employee Benefits	28,506,696.27		522,987.17	323	27,983,709.10		1,171,828.73	7,173,422.37		20,810,286.73	
4000 - Books, Supplies Equip Replace. (6500)	4,850,339.91		111.80	333	4,850,228.11		1,465,428.24	2,740,992.66		2,109,235.45	
5000 - Services... & 7300 - Indirect Costs	23,835,307.96		553,697.40	343	23,281,610.56		2,334,161.10	10,767,348.67		12,514,261.89	
					TOTAL		125,556,612.09	365		TOTAL	
										97,887,145.62	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	38,132,486.89
2. Salaries of Instructional Aides Per EC 41011.	.....	2100	3,071,521.12
3. STRS.	.....	3101 & 3102	10,261,205.14
4. PERS.	.....	3201 & 3202	787,406.74
5. OASDI - Regular, Medicare and Alternative.	.....	3301 & 3302	809,238.53
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	.....	3401 & 3402	3,156,656.12
7. Unemployment Insurance.	.....	3501 & 3502	20,478.51
8. Workers' Compensation Insurance.	.....	3601 & 3602	1,013,135.35
9. OPEB, Active Employees (EC 41372).	.....	3751 & 3752	0.00
10. Other Benefits (EC 22310).	.....	3901 & 3902	79,420.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	.....		57,331,548.40
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	.....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	.....		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	.....		343,800.87
14. TOTAL SALARIES AND BENEFITS.	.....		56,987,747.53
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.	.....		58.22%
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) . . . . .	58.22%	
.....		
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) . . . . .	97,887,145.62	
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	
.....		

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

Restricted resources without teacher salaries, include: 2600, 3213, 3218, 3219, 3310, 3315, 3327, 4201, 5634, 6010, 6300, 6520, 6531, 6546, 7415, 7690, 8150, 9005, 9300, 9360, 9564, 9633

**SCHEDULE OF CATEGORICALS**  
**FEDERAL AWARDS**  
**SUBJECT TO DEFERRAL**

FEDERAL PROGRAM NAME	Title I A Basic	ESSA:School Improvement	ESSER III	ESSER III LEARN LOSS	ELO-G ESSER III LLM	ELO-G ESSER III	IDEA Local Assistance	IDEA BASIC	IDEA BASIC - ISP	IDEA MENTAL HEALTH	IDEA PRESCHOOL STAFF DEVELOPMENT
FEDERAL PCATALOG NUMBER	84.01						84.027				
RESOURCE CODE	3010	3182	3213	3214	3218	3219	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	14329	15438					13379				13431
<b>AWARD</b>											
1. Prior year carryover	504,450.00	713,843.17	3,871,210.06	1,004,342.15	24,476.83	41,521.80					
2. a. Current Year Award	3,016,882.00	472,119.00	-	-	-	-	1,687,047.00	13,666.00	35,017.00	87,336.00	744.00
b. transferability (NCLB)											
c. Other Adjustments											
d. Adj. Curr yr award (sum lines 2a, 2b, &2c)											
3. Required matching funds/other	3,016,882.00	472,119.00	-	-	-	-	1,687,047.00	13,666.00	35,017.00	87,336.00	744.00
4. Total available award (sum lines 1, 2d, &3)	3,521,332.00	1,185,962.17	3,871,210.06	1,004,342.15	24,476.83	41,521.80	1,687,047.00	13,666.00	35,017.00	87,336.00	744.00
<b>REVENUES</b>											
5. Revenue deferred from prior year				204,058.55				-	-	-	-
6. Cash received in current year	2,162,950.00	364,050.17	3,871,210.06	800,283.60	24,476.83	41,521.80					
7. Contributed matching funds			-	-	-	-					
8. Total available (sum lines 5,6, &7)	2,162,950.00	364,050.17	3,871,210.06	1,004,342.15	24,476.83	41,521.80	-	-	-	-	-
<b>EXPENDITURES</b>											
9. Donor-authorized expenditures	2,077,387.59	421,948.14	3,871,210.06	1,004,342.15	24,476.83	41,521.80	1,687,047.00		35,017.00	87,336.00	744.00
10. Non donor-authorized expenditures											
11. Total expenditures (lines 9 & 10)	2,077,387.59	421,948.14	3,871,210.06	1,004,342.15	24,476.83	41,521.80	1,687,047.00	-	35,017.00	87,336.00	744.00
12. Amounts included in line 6 above for prior year adjustments											
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	85,562.41	(57,897.97)	-	-	-	-	(1,687,047.00)	-	(35,017.00)	(87,336.00)	(744.00)
a. Deferred revenue (9650)	85,562.41	-	-	-	-	-	-	-	-	-	-
b. Accounts payable (9500)											
c. Accounts receivable (9200)											
14. Unused grant award calculation (line 4 minus line 9)	1,443,944.41	764,014.03	-	-	-	-	-	13,666.00	-	-	-
15. If carryover is allowed, enter line 14 amount here	1,443,944.41	764,014.03	-	-	-	-	-	13,666.00	-	-	-
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,077,387.59	421,948.14	3,871,210.06	1,004,342.15	24,476.83	41,521.80	1,687,047.00	-	35,017.00	87,336.00	744.00

**SCHEDULE OF CATEGORICALS**  
**FEDERAL AWARDS**  
**SUBJECT TO DEFERRAL**

FEDERAL PROGRAM NAME	Title II A Teacher Quality	Title IV, Part A Student Support and Achievement	TITLE III Immigrant	TITLE III LEP	NATIVE AMERICAN EDUC	HOMELESS CHILDREN/YOUTH II	TOTAL
<b>FEDERAL PCATALOG NUMBER</b>	<b>84.367</b>	<b>84.424</b>	<b>84.365</b>	<b>14346</b>			
<b>RESOURCE CODE</b>	<b>4035</b>	<b>4127</b>	<b>4201</b>	<b>4203</b>	<b>4510</b>	<b>5634</b>	
<b>REVENUE OBJECT</b>	<b>8290</b>	<b>8290</b>	<b>8290</b>	<b>8290</b>	<b>8290</b>		
<b>LOCAL DESCRIPTION (if any)</b>	<b>14341</b>	<b>15396</b>					
<b>AWARD</b>							
1. Prior year carryover	237,806.31	290,888.92	27,593.93	11,956.23		35,959.46	6,764,048.86
2. a. Current Year Award	364,996.00	171,586.00	39,407.00	163,004.00	14,162.00	-	6,065,966.00
b. transferability (NCLB)							-
c. Other Adjustments				694.00			694.00
d. Adj. Curr yr award (sum lines 2a, 2b, &2c)	364,996.00	171,586.00	39,407.00	163,698.00	14,162.00	-	6,066,660.00
3. Required matching funds/other							
4. Total available award (sum lines 1, 2d, &3)	602,802.31	462,474.92	67,000.93	175,654.23	14,162.00	35,959.46	12,830,708.86
<b>REVENUES</b>							
5. Revenue deferred from prior year	95,556.31	73,555.92	14,562.93			14,218.46	401,952.17
6. Cash received in current year	72,640.00	35,038.00	52,438.00	105,110.23	6,689.33	21,741.00	7,558,149.02
7. Contributed matching funds			-	-	-	-	-
8. Total available (sum lines 5,6, &7)	168,196.31	108,593.92	67,000.93	105,110.23	6,689.33	35,959.46	7,960,101.19
<b>EXPENDITURES</b>							
9. Donor-authorized expenditures	276,295.00	186,005.24	47,142.47	162,972.98	\$9,936.27	\$35,959.46	9,969,341.99
10. Non donor-authorized expenditures							-
11. Total expenditures (lines 9 & 10)	276,295.00	186,005.24	47,142.47	162,972.98	9,936.27	35,959.46	9,969,341.99
12. Amounts included in line 6 above for prior year adjustments							-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(108,098.69)	(77,411.32)	19,858.46	(57,862.75)	(3,246.94)	-	(2,009,240.80)
a. Deferred revenue (9650)	-	-	19,858.46	-	-	-	105,420.87
b. Accounts payable (9500)							-
c. Accounts receivable (9200)	108,098.69	77,411.32	-	57,862.75	3,246.94	-	2,114,661.67
14. Unused grant award calculation (line 4 minus line 9)	326,507.31	276,469.68	19,858.46	12,681.25	-	-	2,857,141.14
15. If carryover is allowed, enter line 14 amount here	<b>326,507.31</b>	<b>276,469.68</b>	<b>19,858.46</b>	<b>12,681.25</b>		-	<b>2,857,141.14</b>
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	276,295.00	186,005.24	47,142.47	162,972.98	9,936.27	35,959.46	<b>9,969,341.99</b>

**SCHEDULE OF CATEGORICALS**  
**STATE AWARDS**  
**SUBJECT TO DEFERRAL**

STATE PROGRAM NAME	ASES	NAT BOARD CERT TEACHER INC	CAREER TECH ED INC GRANT	AGRICULTURE VOC ED	PARTNERSHIP ACADEMIES PROGRAM	SUPP PRGS- SPECIAL SECONDARY	IN-PERSON INSTRUCTION	On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	6010	6271	6387	7010	7220	7370	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)									
<b>AWARD</b>									
1. a. Prior year carryover		4,999.99	161,022.40		93,739.27	6,872.16	19,777.16	-	281,410.99
b. Restr Bal transfers (Obj 8997)									-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	4,999.99	161,022.40	-	93,739.27	6,872.16	19,777.16	-	281,410.99
2 a. Current year award	922,972.39		375,928.00	8,781.35	129,392.00			4,152,118.00	4,666,219.35
b. Other adjustments				(917.50)					(917.50)
c. Adj curr yr award	922,972.39	-	375,928.00	7,863.85	129,392.00	-	-	4,152,118.00	4,665,301.85
3. Required matching funds/other									-
4. Total available award (sum lines 1c, 2c, & 3)	922,972.39	4,999.99	536,950.40	7,863.85	223,131.27	6,872.16	19,777.16	4,152,118.00	4,946,712.84
<b>REVENUES</b>									
5. Revenue deferred from prior year		4,999.99	125,337.40		34,574.07	6,872.16	19,777.16		186,560.79
6. Cash received in current year	830,675.15		411,613.00	7,864.35	185,857.20			4,152,118.00	4,757,452.55
7. Contributed matching funds								-	-
8. Total available (sum lines 5,6, &7)	830,675.15	4,999.99	536,950.40	7,864.35	220,431.27	6,872.16	19,777.16	4,152,118.00	4,944,013.34
<b>EXPENDITURES</b>									
9. Donor-authorized expenditures	922,972.39	4,999.99	324,698.77	5,152.42	126,572.71		19,777.16	4,152,118.00	4,628,319.06
10. Non donor-authorized expenditures									-
11. Total expenditures (lines 9 & 10)	922,972.39	4,999.99	324,698.77	5,152.42	126,572.71	-	19,777.16	4,152,118.00	4,628,319.06
12. Amounts included in line 6 above for prior year adjustments									-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(92,297.24)	-	212,251.63	2,711.93	93,858.56	6,872.16	-	-	315,694.28
a. Deferred revenue	-	-	212,251.63	2,711.93	93,858.56	6,872.16	-	-	315,694.28
b. Accounts payable									
c. Accounts receivable	92,297.24	-	-	-	-	-	-	-	-
14. Unused grant award calculation (line 4 minus line 9)	-	-	212,251.63	2,711.43	96,558.56	6,872.16	-	-	
15. If carryover is allowed, enter line 14 amount here	-	-	212,251.63	2,711.43	96,558.56	6,872.16	-	-	636,787.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	922,972.39	4,999.99	324,698.77	5,152.42	126,572.71	-	19,777.16	4,152,118.00	4,628,319.06

**SCHEDULE OF CATEGORICALS**  
**STATE AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

STATE PROGRAM NAME	ELOP	LIT COACH & READ SPEC GRANT	ED EFFECTIVENESS	LOTTERY - PROP 20	CCSPP IMPLEMENTATION GRANT	STATE SPECIAL EDUCATION	WORKABILITY- SPED	SPED - LOW INCIDENCE
RESOURCE CODE	2600	6211	6266	6300	6332	6500	6520	6531
REVENUE OBJECT	8590	8590	8590	8560	8590	8792/8980	8590	8590
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior year restricted ending balance	4,026,507.74	1,097,460.01	918,671.78	-	271,664.52			597,537.88
b. Restr Bal transfers (Obj 8997)								
c. Adjusted Prior year restricted ending balance	4,026,507.74	1,097,460.01	918,671.78	-	271,664.52	-	-	597,537.88
2 a. Current year award	4,939,205.00			697,026.62	1,620,000.00	3,570,096.27	80,715.00	203,945.00
b. Other adjustments								
c. Adj curr yr award	4,939,205.00	-	-	697,026.62	1,620,000.00	3,570,096.27	80,715.00	203,945.00
3. Required matching funds/other						11,024,040.78		
4. Total available award (sum lines 1c, 2c, & 3)	8,965,712.74	1,097,460.01	918,671.78	697,026.62	1,891,664.52	14,594,137.05	80,715.00	801,482.88
<b>REVENUES</b>								
5. Cash received in current year	3,550,496.00			419,412.57	810,000.00	3,096,082.00	40,357.50	183,306.00
6. Amounts included in line 5 for prior year adjustments		-				-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,388,709.00	-	-	277,614.05	810,000.00	474,014.27	40,357.50	20,639.00
b. Noncurrent accounts receivable								
c. Current accounts receivable (line 7a minus line 7b)	1,388,709.00	-	-	277,614.05	810,000.00	474,014.27	40,357.50	20,639.00
8. Contributed matching funds						11,024,040.78		
9. Total available	4,939,205.00	-	-	697,026.62	1,620,000.00	14,594,137.05	80,715.00	203,945.00
<b>EXPENDITURES</b>								
10. Donor authorized expenditures	4,314,734.35	295,714.14	316,255.61	576,954.24	701,269.89	14,594,137.08	80,715.00	37,363.41
11. Non donor-authorized expenditures							-	-
12. Total expenditures	4,314,734.35	295,714.14	316,255.61	576,954.24	701,269.89	14,594,137.08	80,715.00	37,363.41
<b>RESTRICTED ENDING BALANCE</b>	4,650,978.39	801,745.87	602,416.17	120,072.38	1,190,394.63	(0.03)	-	764,119.47

**SCHEDULE OF CATEGORICALS**  
**STATE AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

STATE PROGRAM NAME	SPECIAL EDUCATION MENTAL	SPED PRESCHOOL GRANT	AMIM BLOCK GRANT	PROP 28	Classified School Employee Prof Dev Block Grant	EQUITY MULTIPLIER	A-G SUCCESS GRANT	A-G LEARNING LOSS MITIGATION
RESOURCE CODE	6546	6547	6762	6770	7311	7399	7412	7413
REVENUE OBJECT	8590	8590	8590	8590	8590	8520	8520	8520
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior year restricted ending balance		1,107,139.70	4,188,192.62	1,220,663.00	1,973.26	329,994.00	396,068.87	57,568.07
b. Restr Bal transfers (Obj 8997)								
c. Adjusted Prior year restricted ending balance	-	1,107,139.70	4,188,192.62	1,220,663.00	1,973.26	329,994.00	396,068.87	57,568.07
2. a. Current year award	563,737.00	463,266.00		1,171,935.00		281,542.00		
b. Other adjustments					-	-	-	-
c. Adj curr yr award	563,737.00	463,266.00	-	1,171,935.00	-	281,542.00	-	-
3. Required matching funds/other		(434,931.00)						
4. Total available award (sum lines 1c, 2c, & 3)	563,737.00	1,135,474.70	4,188,192.62	2,392,598.00	1,973.26	611,536.00	396,068.87	57,568.07
<b>REVENUES</b>								
5. Cash received in current year	516,469.00	412,506.00		1,066,244.00		225,232.00		
6. Amounts included in line 5 for prior year adjustments	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	47,268.00	50,760.00	-	105,691.00	-	56,310.00	-	-
b. Noncurrent accounts receivable								
c. Current accounts receivable (line 7a minus line 7b)	47,268.00	50,760.00	-	105,691.00	-	56,310.00	-	-
8. Contributed matching funds		(434,931.00)						
9. Total available	563,737.00	28,335.00	-	1,171,935.00	-	281,542.00	-	-
<b>EXPENDITURES</b>								
10. Donor authorized expenditures	563,737.00	228,171.01	1,026,728.74	418,893.51	576.18	13,217.92	3,105.52	57,568.07
11. Non donor-authorized expenditures	-	-	-	-	-	-	-	-
12. Total expenditures	563,737.00	228,171.01	1,026,728.74	418,893.51	576.18	13,217.92	3,105.52	57,568.07
<b>RESTRICTED ENDING BALANCE</b>								
	-	907,303.69	3,161,463.88	1,973,704.49	1,397.08	598,318.08	392,963.35	-

**SCHEDULE OF CATEGORICALS**  
**STATE AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

STATE PROGRAM NAME	CSESAP	LEARNING RECOVERY	ETHNIC STUDIES	TOTAL
RESOURCE CODE	7415	7435	7810	
REVENUE OBJECT	8520	8590	8590	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. a. Prior year restricted ending balance	240,380.00	7,099,272.17	57,729.00	15,568,183.09
b. Restr Bal transfers (Obj 8997)				-
c. Adjusted Prior year restricted ending balance	240,380.00	7,099,272.17	57,729.00	15,568,183.09
2 a. Current year award				8,652,262.89
b. Other adjustments	-		-	-
c. Adj curr yr award	-	-	-	8,652,262.89
3. Required matching funds/other				10,589,109.78
4. Total available award (sum lines 1c, 2c, & 3)	240,380.00	7,099,272.17	57,729.00	34,809,555.76
<b>REVENUES</b>				
5. Cash received in current year				6,769,609.07
6. Amounts included in line 5 for prior year adjustments	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	1,882,653.82
b. Noncurrent accounts receivable				-
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	1,882,653.82
8. Contributed matching funds				10,589,109.78
9. Total available	-	-	-	19,241,372.67
<b>EXPENDITURES</b>				
10. Donor authorized expenditures	240,380.00	4,704,815.27		23,247,632.84
11. Non donor-authorized expenditures	-			-
12. Total expenditures	240,380.00	4,704,815.27	-	23,247,632.84
<b>RESTRICTED ENDING BALANCE</b>	-	2,394,456.90	57,729.00	11,561,922.92

**SCHEDULE OF CATEGORICALS**  
**LOCAL AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

LOCAL PROGRAM NAME	RRMA	MEDI-CAL ADMIN ACCT (MAA)	CALLI	PRINCIPAL S DISCRETION	BRYTE CULINARY CAFFE	RCHS ACADEMY DONATIONS	BRYTE FFA/AGRICULT URAL SCIENCE	RCHS ENG RECYCLING PROGRAM
RESOURCE CODE	8150	9005	9211	9300	9306	9311	9312	9313
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior year restricted ending balance		57,150.44	7,056.70	74,648.34	5,369.59	2,437.75	1,634.87	2,537.10
b. Restr Bal transfers (Obj 8997)								
c. Adjusted Prior year restricted ending	-	57,150.44	7,056.70	74,648.34	5,369.59	2,437.75	1,634.87	2,537.10
2 a. Current year award		86,827.82		47,311.58		1,645.00	1,861.13	
b. Other adjustments								
c. Adj curr yr award	-	86,827.82	-	47,311.58	4,111.52	1,645.00	1,861.13	-
3. Required matching funds/other	4,131,489.78	-	15,178.05	6,628.00	-	-	-	-
4. Total available award (sum lines 1c, 2c, & 3)	4,131,489.78	143,978.26	22,234.75	128,587.92	9,481.11	4,082.75	3,496.00	2,537.10
<b>REVENUES</b>								
5. Cash received in current year	-	86,827.82						
6. Amounts included in line 5 for prior year adjustments	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	47,311.58	4,111.52	1,645.00	1,861.13	-
b. Noncurrent accounts receivable	-							
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	47,311.58	4,111.52	1,645.00	1,861.13	-
8. Contributed matching funds	4,131,489.78	-	15,178.05	6,628.00	-	-	-	-
9. Total available	4,131,489.78	86,827.82	15,178.05	53,939.58	4,111.52	1,645.00	1,861.13	-
<b>EXPENDITURES</b>								
10. Donor authorized expenditures	4,131,489.78	51,557.64	22,234.75	79,209.31	636.02	458.00	2,000.00	
11. Non donor-authorized expenditures	-	-	-	-	-	-	-	-
12. Total expenditures	4,131,489.78	51,557.64	22,234.75	79,209.31	636.02	458.00	2,000.00	-
<b>RESTRICTED ENDING BALANCE</b>								
13. Current year	-	92,420.62	-	49,378.61	8,845.09	3,624.75	1,496.00	2,537.10

**SCHEDULE OF CATEGORICALS**  
**LOCAL AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

LOCAL PROGRAM NAME	RCHS COUNSELING DEPT	K12 CCR SUPPORT	SG PINKY	STUDENT BEHAVIORAL HEALTH INCT	SCHOLARSHIPS	SG MAI TRAN	YOLO HANDBALL	SEL OPPORTUNITY GRANT
RESOURCE CODE	9317	9319	9327	9347	9350	9357	9359	9360
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior year restricted ending balance	250.00	5,734.08	5,725.82	105,958.02	80,022.95		288.17	
b. Restr Bal transfers (Obj 8997)								
c. Adjusted Prior year restricted ending	250.00	5,734.08	5,725.82	105,958.02	80,022.95	-	288.17	-
2 a. Current year award			5,249.62	20,000.00		1,225.85		74,982.57
b. Other adjustments								
c. Adj curr yr award			5,249.62	20,000.00	-	1,225.85	-	74,982.57
3. Required matching funds/other	-	-	-	-	-	-	-	-
4. Total available award (sum lines 1c, 2c, & 3)	250.00	5,734.08	10,975.44	125,958.02	80,022.95	1,225.85	288.17	74,982.57
<b>REVENUES</b>								
5. Cash received in current year				20,000.00				74,982.57
6. Amounts included in line 5 for prior year adjustments	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	5,249.62	-	-	1,225.85	-	-
b. Noncurrent accounts receivable								
c. Current accounts receivable (line 7a minus line 7b)	-	-	5,249.62	-	-	1,225.85	-	-
8. Contributed matching funds	-	-	-	-	-	-	-	-
9. Total available	-	-	5,249.62	20,000.00	-	1,225.85	-	74,982.57
<b>EXPENDITURES</b>								
10. Donor authorized expenditures	250.00	2,328.00	2,465.77	24,494.11	25,094.78	849.79	288.17	54,255.86
11. Non donor-authorized expenditures	-	-	-	-	-	-	-	-
12. Total expenditures	250.00	2,328.00	2,465.77	24,494.11	25,094.78	849.79	288.17	54,255.86
<b>RESTRICTED ENDING BALANCE</b>								
13. Current year	-	3,406.08	8,509.67	101,463.91	54,928.17	376.06	-	20,726.71

**SCHEDULE OF CATEGORICALS**  
**LOCAL AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

LOCAL PROGRAM NAME	HOMELESS GRANT	LEADING FOR EQUITY & EXCEL HST	DONATION:UNHOUSED/FOSTER YTH	ELKHORN AVID FUNDS	CALKIDS (FACILITATORS )	UCLA	MEDI-CAL BILLING OPTION LEA	COMMUNITY SCHOOLS / UNITED WAY
RESOURCE CODE	9361	9362	9364	9365	9366	9368	9564	9633
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)								
<b>AWARD</b>								
1. a. Prior year restricted ending balance	4,343.94			1,391.66	4,266.64		1,107,908.57	0.01
b. Restr Bal transfers (Obj 8997)								
c. Adjusted Prior year restricted ending	4,343.94	-	-	1,391.66	4,266.64	-	1,107,908.57	0.01
2 a. Current year award		21,544.56	2,166.80	4,099.60	500.00	25,000.00	1,097,748.22	408,379.22
b. Other adjustments								
c. Adj curr yr award	-	21,544.56	2,166.80	4,099.60	500.00	25,000.00	1,097,748.22	408,379.22
3. Required matching funds/other	-	-	-	-	-	-	-	-
4. Total available award (sum lines 1c, 2c, & 3)	4,343.94	21,544.56	2,166.80	5,491.26	4,766.64	25,000.00	2,205,656.79	408,379.23
<b>REVENUES</b>								
5. Cash received in current year		21,544.56	2,166.80		500.00	25,000.00	1,097,748.22	191,095.59
6. Amounts included in line 5 for prior year adjustments	-	-	-	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	4,099.60	-	-	-	217,283.63
b. Noncurrent accounts receivable								
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	4,099.60	-	-	-	217,283.63
8. Contributed matching funds	-	-	-	-	-	-	-	-
9. Total available	-	21,544.56	2,166.80	4,099.60	500.00	25,000.00	1,097,748.22	408,379.22
<b>EXPENDITURES</b>								
10. Donor authorized expenditures	4,343.94	4,629.84	517.50	5,451.30	500.00		216,112.52	408,379.23
11. Non donor-authorized expenditures	-	-	-	-	-	-	-	-
12. Total expenditures	4,343.94	4,629.84	517.50	5,451.30	500.00	-	216,112.52	408,379.23
<b>RESTRICTED ENDING BALANCE</b>								
13. Current year	-	16,914.72	1,649.30	39.96	4,266.64	25,000.00	1,989,544.27	-

**SCHEDULE OF CATEGORICALS**  
**LOCAL AWARDS**  
**SUBJECT TO RESTRICTED FUND BALANCE**

LOCAL PROGRAM NAME	NVSIG- KEENAN INCENTIVE	DOLLAR GENERAL STOVALL	FOSTER/HOME LESS DONATION	AFTER SCHOOL PARENT FEES	TOTAL
RESOURCE CODE	9754	9755	9756	9757	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. a. Prior year restricted ending balance	73,489.05	10,000.00	8,808.47	51,698.92	1,610,721.09
b. Restr Bal transfers (Obj 8997)					
c. Adjusted Prior year restricted ending	73,489.05	10,000.00	8,808.47	51,698.92	1,610,721.09
2. a. Current year award	39,542.00				1,838,083.97
b. Other adjustments					-
c. Adj curr yr award	39,542.00	-	-	-	1,842,195.49
3. Required matching funds/other	-	-	1,108.65	-	4,154,404.48
4. Total available award (sum lines 1c, 2c, & 3)	113,031.05	10,000.00	9,917.12	51,698.92	7,607,321.06
<b>REVENUES</b>					
5. Cash received in current year	39,542.00				1,559,407.56
6. Amounts included in line 5 for prior year adjustments	-	-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-
b. Noncurrent accounts receivable					-
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	-	-
8. Contributed matching funds	-	-	1,108.65	-	4,154,404.48
9. Total available	39,542.00	-	1,108.65	-	5,996,599.97
<b>EXPENDITURES</b>					
10. Donor authorized expenditures	4,425.21		4,456.43		5,046,427.95
11. Non donor-authorized expenditures	-	-	-	-	-
12. Total expenditures	4,425.21	-	4,456.43	-	5,046,427.95
<b>RESTRICTED ENDING BALANCE</b>					
13. Current year	108,605.84	10,000.00	5,460.69	51,698.92	2,560,893.11

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	117,876,959.00	45,850,461.00	163,727,420.00		7,163,239.00	156,564,181.00	6,004,558.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	51,750,000.00	0.00	51,750,000.00	0.00	2,975,000.00	48,775,000.00	3,140,000.00
Leases Payable	11,910,564.00	0.00	11,910,564.00	0.00	478,600.00	11,431,964.00	9,373,987.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	80,520,864.00	8,094,074.00	88,614,938.00	0.00	0.00	88,614,938.00	0.00
Total/Net OPEB Liability	20,014,992.00	(510,926.00)	19,504,066.00	0.00	0.00	19,504,066.00	0.00
Compensated Absences Payable	116,690.00		116,690.00	15,090,655.41		15,207,345.41	
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Governmental activities long-term liabilities	282,190,069.00	53,433,609.00	335,623,678.00	15,090,655.41	10,616,839.00	340,097,494.41	18,518,545.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	149,645,660.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,969,341.99
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	99,626.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	16,250,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,349,626.35
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				123,326,691.88
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				6,966.97
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,701.63
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>
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.)		116,167,467.78		16,614.22
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)		116,167,467.78		16,614.22
B. Required effort (Line A.2 times 90%)		104,550,721.00		14,952.80
C. Current year expenditures (Line I.E and Line II.B)		123,326,691.88		17,701.63
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	4,730,793.61
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	0.00

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.

N/A

**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)	94,365,376.55
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**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)	5.01%
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**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.	0.00
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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
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**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)	5,642,714.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,679,176.06

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	754,427.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	100.20
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)	10,076,417.54
9. Carry-Forward Adjustment (Part IV, Line F)	78,713.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,155,131.14
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,424,306.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,806,835.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,617,796.79
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	738,486.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,437,274.04
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	87,749.00
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)	188,781.20
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)	401,026.36
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)	14,303,999.86
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)	1,899.80
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)	527,166.87
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	520,873.49
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,124,502.82
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,679,905.65
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)	123,860,603.56

**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) 8.14%**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](http://www.cde.ca.gov/fg/ac/ic))(Line A10 divided by Line B19) 8.20%**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)**

10,076,417.54

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year	<u>307,498.29</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>

**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 (8.32%) times Part III, Line B19); zero if negative	<u>78,713.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.32%) times Part III, Line B19); zero if positive	<u>0.00</u>

**D. Preliminary carry-forward adjustment (Line C1 or C2)**

78,713.61

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward  
adjustment is applied to the current year calculation and the remainder  
is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward  
adjustment is applied to the current year calculation and the remainder  
is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**

**Option 2 or Option 3 is selected)**

78,713.61

Approved  
indirect  
cost rate: 8.32%

Highest  
rate used  
in any  
program: 8.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,900,781.91	407,745.05	8.32%
01	3010	1,917,824.58	159,563.01	8.32%
01	3182	389,538.54	32,409.60	8.32%
01	3213	1,002,938.99	44,067.26	4.39%
01	3310	1,557,466.00	129,581.00	8.32%
01	3315	32,328.00	2,689.00	8.32%
01	4035	255,072.93	21,222.07	8.32%
01	4127	171,718.28	14,286.96	8.32%
01	4201	43,521.48	3,620.99	8.32%
01	4203	150,455.11	12,517.87	8.32%
01	4510	9,173.08	763.19	8.32%
01	6010	879,021.34	43,951.05	5.00%
01	6211	273,000.51	22,713.63	8.32%
01	6266	291,964.19	24,291.42	8.32%
01	6332	647,405.73	53,864.16	8.32%
01	6387	299,758.84	24,939.93	8.32%
01	6500	11,511,264.07	954,622.13	8.29%
01	6520	74,515.00	6,200.00	8.32%
01	6762	947,866.27	78,862.47	8.32%
01	6770	396,695.76	4,147.46	1.05%
01	7220	116,850.74	9,721.97	8.32%
01	7399	12,202.66	1,015.26	8.32%
01	8150	3,814,152.31	317,337.47	8.32%
09	6762	5,911.29	222.62	3.77%
09	7339	82,479.36	6,862.28	8.32%
09	7412	17,358.47	1,444.22	8.32%
09	7435	21,630.00	1,799.62	8.32%
11	6391	438,575.07	21,928.75	5.00%
12	6052	9,711.18	807.97	8.32%
12	6105	1,088,744.64	90,583.56	8.32%
13	5310	3,031,743.79	188,594.78	6.22%
13	5320	509,303.80	30,250.64	5.94%

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2023-24 Actual</b>			<b>2024-25 Actual</b>		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	64,120,316.58		64,120,316.58			65,783,701.47
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,029.13		7,029.13			6,959.20
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2023-24</b>			<b>Adjustments to 2024-25</b>		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
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)						
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>B. CURRENT YEAR GANN ADA</b>	<b>2024-25 P2 Report</b>			<b>2025-26 P2 Estimate</b>		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	6,797.34		6,797.34	6,919.47		6,919.47
1. Total K-12 ADA (Form A, Line A6)	161.86		161.86	161.86		161.86
2. Total Charter Schools ADA (Form A, Line C9)			6,959.20			7,081.33
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)						
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	125,226.94		125,226.94	125,227.00		125,227.00
1. Homeowners' Exemption (Object 8021)	0.00		0.00	0.00		0.00
2. Timber Yield Tax (Object 8022)	11,142.14		11,142.14	11,180.00		11,180.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	17,364,799.74		17,364,799.74	17,453,798.00		17,453,798.00
4. Secured Roll Taxes (Object 8041)	577,204.04		577,204.04	577,698.00		577,698.00
5. Unsecured Roll Taxes (Object 8042)	3,757.12		3,757.12	2,393.00		2,393.00
6. Prior Years' Taxes (Object 8043)	574,923.27		574,923.27	566,323.00		566,323.00
7. Supplemental Taxes (Object 8044)	3,079,699.26		3,079,699.26	2,808,344.00		2,808,344.00
8. Ed. Rev. Augmentation Fund (ERAf) (Object 8045)						

	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)	6,808,511.50		6,808,511.50	6,837,767.00		6,837,767.00
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)	28,545,264.01	0.00	28,545,264.01	28,382,730.00	0.00	28,382,730.00
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)	28,545,264.01	0.00	28,545,264.01	28,382,730.00	0.00	28,382,730.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,545,214.60			2,536,625.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,131,489.78		4,131,489.78	4,411,277.00		4,411,277.00
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)	4,131,489.78	0.00	6,676,704.38	4,411,277.00	0.00	6,947,902.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	73,128,800.00		73,128,800.00	75,104,710.00		75,104,710.00
25. LCFF State Aid - Prior Years (Object 8019)	1,561,083.00		1,561,083.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	74,689,883.00	0.00	74,689,883.00	75,104,710.00	0.00	75,104,710.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	139,472,450.97		139,472,450.97	129,088,450.00		129,088,450.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,802,298.97		2,802,298.97	1,075,000.00		1,075,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			64,120,316.58			65,783,701.47
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9901			1.0175
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			65,783,701.47			71,245,524.85
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			28,545,264.01			28,382,730.00
5. Local Revenues Excluding Interest (Line C18)			835,104.00			849,759.60
6. Preliminary State Aid Calculation			43,915,141.84			49,810,696.85
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)			43,915,141.84			49,810,696.85
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,485,735.68			656,633.61
7. Local Revenues in Proceeds of Taxes			30,030,999.69			29,039,363.61
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			42,429,406.16			49,154,063.24
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)						
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)			30,030,999.69			
9. Total Appropriations Subject to the Limit			42,429,406.16			
a. Local Revenues (Line D7b)			6,676,704.38			
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)			65,783,701.47			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
<b>10. Adjustments to the Limit Per</b>						
<b>Government Code Section 7902.1</b>						
(Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>			65,783,701.47			71,245,524.85
(Lines D4 plus D10)						
<b>12. Appropriations Subject to the Limit</b>			65,783,701.47			
(Line D9d)						



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	54,473.84		24,722.88	79,196.72
2. State Lottery Revenue	8560	1,486,784.20		710,328.93	2,197,113.13
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,541,258.04	0.00	735,051.81	2,276,309.85
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	22,090.60		0.00	22,090.60
2. Classified Salaries	2000-2999	260,319.44		0.00	260,319.44
3. Employee Benefits	3000-3999	31,458.16		0.00	31,458.16
4. Books and Supplies	4000-4999	801,657.21		363,416.40	1,165,073.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	357,107.83			357,107.83
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			213,537.84	213,537.84
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,472,633.24	0.00	576,954.24	2,049,587.48
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	68,624.80	0.00	158,097.57	226,722.37
<b>D. COMMENTS:</b>					
Tech digital instructional materials					

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

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

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	375.00	0.00	375.00	34.27		409.27
1110	Regular Education, K-12	73,716,717.53	17,775,093.16	91,491,810.69	8,360,958.57		99,852,769.26
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	719,994.48	298,597.10	1,018,591.58	93,083.76		1,111,675.34
3300	Independent Study Centers	308,277.24	0.00	308,277.24	28,171.85		336,449.09
3400	Opportunity Schools	258,941.83	73,791.72	332,733.55	30,406.78		363,140.33
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,068,597.29	20,500.89	1,089,098.18	99,526.99		1,188,625.17
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	20,745,790.17	2,135,231.95	22,881,022.12	2,090,977.07		24,971,999.19
6000	Regional Occupational Ctr/Prg (ROC/P)	1,798.03	0.00	1,798.03	164.31		1,962.34
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					9,875.23	9,875.23
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					3,378,013.01	3,378,013.01
----	Other Outgo					18,003,849.00	18,003,849.00
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		20,482.47	20,482.47	738,576.23		759,058.70
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(332,165.70)		(332,165.70)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	96,820,491.57	20,323,697.29	117,144,188.86	11,109,734.13	21,391,737.24	149,645,660.23

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	375.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	375.00	
1110	Regular Education, K-12	59,904,184.02	2,482,378.83	1,366,313.01	6,387,178.91	2,629,232.77	0.00	738,486.11		206,943.88	2,000.00	73,716,717.53	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
3200	Continuation Schools	538,623.15	0.00	0.00	121,421.07	0.00	0.00	0.00		59,950.26	0.00	719,994.48	
3300	Independent Study Centers	308,277.24	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	308,277.24	
3400	Opportunity Schools	0.00	0.00	0.00	120,460.71	123,493.51	0.00	0.00		14,987.61	0.00	258,941.83	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
3800	Career Technical Education	842,111.22	0.00	0.00	202,851.17	0.00	0.00	0.00		23,634.90	0.00	1,068,597.29	
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	13,260,551.52	1,812,477.88	0.00	350,800.91	2,769,949.44	2,552,010.42	0.00		0.00	0.00	20,745,790.17	
6000	ROC/P	0.00	0.00	0.00	1,798.03	0.00	0.00	0.00		0.00	0.00	1,798.03	
<b>Other Goals</b>													
7110	Nonagency - Educational	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	
8100	Community Services		0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	
<b>Total Direct Charged Costs</b>		74,854,122.15	4,294,856.71	1,366,313.01	7,184,510.80	5,522,675.72	2,552,010.42	738,486.11	0.00	0.00	305,516.65	2,000.00	96,820,491.57

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,106,860.47	14,706,412.57	961,820.12	17,775,093.16
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	224,860.21	73,736.89	0.00	298,597.10
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	65,598.73	8,192.99	0.00	73,791.72
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	18.42	20,482.47	0.00	20,500.89
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)	1,894,776.92	0.00	240,455.03	2,135,231.95
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	20,482.47	0.00	20,482.47
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		4,292,114.75	14,829,307.39	1,202,275.15	20,323,697.29

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,437,274.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	87,749.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,831,495.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,085,381.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,441,899.83
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	96,820,491.57
2	Total Allocated Costs (from Form PCR, Column 2, Total)	20,323,697.29
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	117,144,188.86
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	520,873.49
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,124,502.82
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,416,190.22
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,061,566.53
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	125,205,755.39
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	9.14%

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)	9,875.23				9,875.23
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			3,378,013.01		3,378,013.01
Other Outgo (Objects 1000 - 7999)				18,003,849.00	18,003,849.00
<b>Total Other Costs</b>	<b>9,875.23</b>	<b>0.00</b>	<b>3,378,013.01</b>	<b>18,003,849.00</b>	<b>21,391,737.24</b>

	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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	959,805.24	560.23	789.01	3,330,960.27	14,829,307.38	0.00	1,202,275.15
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals</b> <b>Description</b>							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	16.46	16.63	54.85	18.34	359.00	0.00	800.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200 Continuation Schools	7.38	0.00	2.90	0.00	1.80	0.00	0.00
3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400 Opportunity Schools	0.00	0.00	.90	.75	.20	0.00	0.00
3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 Career Technical Education	0.00	0.00	1.45	0.00	.50	0.00	0.00
4110 Regular Education, Adult	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
4620 Adult Correctional Education	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
4760 Bilingual	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
5000-5999 Special Education (allocated to 5001)	7.65	0.00	2.00	19.00	0.00	0.00	200.00
6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b> <b>Description</b>							
7110 Nonagency - Educational	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
8100 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Funds</b> <b>Description</b>							
-- Adult Education (Fund 11)					.50		
-- Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-- Cafeteria (Funds 13 & 61)					0.00	0.00	
<b>C. Total Allocation Factors</b>	31.49	16.63	62.10	38.09	362.00	0.00	1,000.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(24,807.00)	0.00	(393,609.14)				
Other Sources/Uses Detail					307,560.83	16,250,000.00		
Fund Reconciliation							102,099.21	1,031.32
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	24,807.00	0.00	61,443.44	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	36,992.54
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	21,928.75	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	65,106.67
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	91,391.53	0.00				
Other Sources/Uses Detail					93,553.00	93,553.00		
Fund Reconciliation							1,031.32	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	218,845.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					16,250,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	307,560.83		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	763,012.93		
Fund Reconciliation							48,658.43	650,901.83
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND					763,012.93	0.00	602,243.40	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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								
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	24,807.00	(24,807.00)	393,609.14	(393,609.14)	17,414,126.76	17,414,126.76	754,032.36	754,032.36

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								1,156.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,178,459.12	0.00	260,479.24	0.00	472,863.42	3,716,880.69		6,628,682.47
2000-2999	Classified Salaries	366,317.31	0.00	0.00	0.00	141,417.47	3,437,312.91		3,945,047.69
3000-3999	Employee Benefits	1,238,346.10	0.00	106,653.91	0.00	278,012.84	3,025,922.03		4,648,934.88
4000-4999	Books and Supplies	65,287.53	0.00	0.00	0.00	13,107.61	344,255.81		422,650.95
5000-5999	Services and Other Operating Expenditures	705,877.83	0.00	2,168.68	0.00	342.22	4,392,085.45		5,100,474.18
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	4,554,287.89	0.00	369,301.83	0.00	905,743.56	14,916,456.89	0.00	20,745,790.17
7310	Transfers of Indirect Costs	1,084,203.13	0.00	0.00	0.00	2,689.00	75,431.51		1,162,323.64
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	2,135,231.97							2,135,231.97
	Total Indirect Costs and PCR Allocations	3,219,435.10	0.00	0.00	0.00	2,689.00	75,431.51	0.00	3,297,555.61
	<b>TOTAL COSTS</b>	<b>7,773,722.99</b>	<b>0.00</b>	<b>369,301.83</b>	<b>0.00</b>	<b>908,432.56</b>	<b>14,991,888.40</b>	<b>0.00</b>	<b>24,043,345.78</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	61,985.76	0.00	0.00	0.00	0.00	0.00		61,985.76
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	121,277.54	936,863.65		1,058,141.19
3000-3999	Employee Benefits	19,776.00	0.00	0.00	0.00	60,831.65	470,821.16		551,428.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	401.78	0.00		401.78
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	342.22	5,574.24		5,916.46
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	81,761.76	0.00	0.00	0.00	182,853.19	1,413,259.05	0.00	1,677,874.00
7310	Transfers of Indirect Costs	129,581.00	0.00	0.00	0.00	2,689.00	0.00		132,270.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	129,581.00	0.00	0.00	0.00	2,689.00	0.00	0.00	132,270.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>211,342.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>185,542.19</b>	<b>1,413,259.05</b>	<b>0.00</b>	<b>1,810,144.00</b>
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	
	<b>TOTAL COSTS</b>							<b>1,810,144.00</b>	
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	2,116,473.36	0.00	260,479.24	0.00	472,863.42	3,716,880.69		6,566,696.71

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)	Special Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	366,317.31	0.00	0.00	0.00	20,139.93	2,500,449.26			2,886,906.50
3000-3999	Employee Benefits	1,218,570.10	0.00	106,653.91	0.00	217,181.19	2,555,100.87			4,097,506.07
4000-4999	Books and Supplies	65,287.53	0.00	0.00	0.00	12,705.83	344,255.81			422,249.17
5000-5999	Services and Other Operating Expenditures	705,877.83	0.00	2,168.68	0.00	0.00	4,386,511.21			5,094,557.72
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	4,472,526.13	0.00	369,301.83	0.00	722,890.37	13,503,197.84	0.00		19,067,916.17
7310	Transfers of Indirect Costs	954,622.13	0.00	0.00	0.00	0.00	75,431.51			1,030,053.64
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	2,135,231.97								2,135,231.97
	Total Indirect Costs and PCR Allocations	3,089,854.10	0.00	0.00	0.00	0.00	75,431.51	0.00		3,165,285.61
	TOTAL BEFORE OBJECT 8980	7,562,380.23	0.00	369,301.83	0.00	722,890.37	13,578,629.35	0.00		22,233,201.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									22,233,201.78
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	8,032.63	0.00	0.00	0.00	0.00	5,405.88			13,438.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,272,421.88			1,272,421.88
3000-3999	Employee Benefits	1,846.05	0.00	0.00	0.00	0.00	672,733.57			674,579.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	275,683.65			275,683.65
5000-5999	Services and Other Operating Expenditures	688.82	0.00	0.00	0.00	0.00	333,293.34			333,982.16
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	10,567.50	0.00	0.00	0.00	0.00	2,559,538.32	0.00		2,570,105.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	69,231.51			69,231.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	69,231.51	0.00		69,231.51
	TOTAL BEFORE OBJECT 8980	10,567.50	0.00	0.00	0.00	0.00	2,628,769.83	0.00		2,639,337.33
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)									10,589,109.78
	TOTAL COSTS									13,228,447.11

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

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	18,108,524.55	13,197,850.28
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)	18,108,524.55	13,197,850.28
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,073.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	1,073.00	

SELPA: **Yolo County (BH)**

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/subseqyrtckwrksht.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:

	<b>State and Local</b>	<b>Local Only</b>
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SECTION 2**

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

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

SELPA:

Yolo County (BH)

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

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

State and Local

Local Only

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

0.00

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

0.00 (a)

Current year funding (IDEA Section 619 - Resource 3315)

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

0.00 (b)

If (b) is greater than (a).

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

(c)

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

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:

SECTION 3

Column A

Column B

Column C

SELPA:	Yolo County (BH)	Actual Expenditures (LE-CY Worksheet)	Actual Expenditures Comparison Year	Difference
		FY 2024-25	2023-24	(A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>				
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		24,043,345.78		
b. Less: Expenditures paid from federal sources		1,810,144.00		
c. Expenditures paid from state and local sources		22,233,201.78		
Add/Less: Adjustments required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			18,613,644.21	
Less: Exempt reduction(s) for SECTION1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from state and local sources		22,233,201.78	18,613,644.21	3,619,557.57

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

	Actual	Comparison Year	
	FY 2024-25	2023-24	Difference
<b>Test 2</b>			
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		24,043,345.78	
b. Less: Expenditures paid from federal sources		1,810,144.00	
c. Expenditures paid from state and local sources		22,233,201.78	
Add/Less: Adjustments required for MOE calculation			0.00
Comparison year's expenditures, adjusted for MOE calculation			18,613,644.21
Less: Exempt reduction(s) from SECTION 1			0.00
Less: 50% reduction from SECTION 2			0.00
Net expenditures paid from state and local sources		22,233,201.78	18,613,644.21
d. Special education unduplicated pupil count		1,156.00	1,073.00
e. Per capita state and local expenditures (Test2c/Test2d)		19,232.87	17,347.29
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.			1,885.58

**B. LOCAL EXPENDITURES ONLY METHOD**

SELPA:	Yolo County (BH)	FY 2024-25	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	13,228,447.11	13,197,850.28	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		13,197,850.28	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	<u>13,228,447.11</u>	<u>13,197,850.28</u>	<u>30,596.83</u>

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

	Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.	Actual	Comparison Year	Difference
			FY 2024-25	2023-24	
		a. Expenditures paid from local sources	13,228,447.11	13,197,850.28	
		Add/Less: Adjustments required for MOE calculation		0.00	
		Comparison year's expenditures, adjusted for MOE		13,197,850.28	
		Less: Exempt reduction(s) from SECTION 1		0.00	
		Less: 50% reduction from SECTION 2		0.00	
		Net expenditures paid from local sources	<u>13,228,447.11</u>	<u>13,197,850.28</u>	<u>(856.66)</u>
		b. Special education unduplicated pupil count	1,156.00	1,073.00	
		c. Per capita local expenditures (Test4a/Test4b)	11,443.29	12,299.95	

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.

Billy Duba  
Contact Name  
Director of Fiscal Services  
Title

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Telephone Number  
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Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Espero Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
<b>TOTAL EXPENDITURES - All Sources</b>							
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
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
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
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Espero Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA:

Yolo County (BH)

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
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
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
	<b>TOTAL COSTS</b>	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>			
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
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
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00

SELPA:

Yolo County (BH)

Object Code	Description	Adjustments*	Total
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,156.00
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,936,739.00	0.00	264,223.00	0.00	484,603.00	4,444,484.00		7,130,049.00
2000-2999	Classified Salaries	342,931.00	0.00	0.00	0.00	241,184.00	3,537,623.00		4,121,738.00
3000-3999	Employee Benefits	927,814.00	0.00	59,786.00	0.00	321,657.00	3,636,054.00		4,945,311.00
4000-4999	Books and Supplies	77,894.00	0.00	0.00	0.00	167,273.00	210,799.00		455,966.00
5000-5999	Services and Other Operating Expenditures	435,625.00	0.00	2,000.00	0.00	270.00	4,498,494.00		4,936,389.00
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	3,721,003.00	0.00	326,009.00	0.00	1,214,987.00	16,327,454.00	0.00	21,589,453.00
7310	Transfers of Indirect Costs	1,215,385.00	0.00	0.00	0.00	33,914.00	205,681.00		1,454,980.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,215,385.00	0.00	0.00	0.00	33,914.00	205,681.00	0.00	1,454,980.00
	<b>TOTAL COSTS</b>	<b>4,936,388.00</b>	<b>0.00</b>	<b>326,009.00</b>	<b>0.00</b>	<b>1,248,901.00</b>	<b>16,533,135.00</b>	<b>0.00</b>	<b>23,044,433.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,870,604.00	0.00	264,223.00	0.00	484,603.00	4,434,136.00		7,053,566.00
2000-2999	Classified Salaries	342,931.00	0.00	0.00	0.00	128,780.00	2,561,064.00		3,032,775.00
3000-3999	Employee Benefits	912,555.00	0.00	59,786.00	0.00	266,759.00	3,129,115.00		4,368,215.00
4000-4999	Books and Supplies	77,894.00	0.00	0.00	0.00	167,273.00	210,799.00		455,966.00
5000-5999	Services and Other Operating Expenditures	435,625.00	0.00	2,000.00	0.00	270.00	4,498,494.00		4,936,389.00
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	3,639,609.00	0.00	326,009.00	0.00	1,047,685.00	14,833,608.00	0.00	19,846,911.00
7310	Transfers of Indirect Costs	1,138,173.00	0.00	0.00	0.00	31,532.00	204,751.00		1,374,456.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,138,173.00	0.00	0.00	0.00	31,532.00	204,751.00	0.00	1,374,456.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>4,777,782.00</b>	<b>0.00</b>	<b>326,009.00</b>	<b>0.00</b>	<b>1,079,217.00</b>	<b>15,038,359.00</b>	<b>0.00</b>	<b>21,221,367.00</b>
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
	<b>TOTAL COSTS</b>								<b>21,221,367.00</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
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	5,576.00		5,576.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,277,703.00		1,277,703.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	686,514.00		686,514.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	178,758.00		178,758.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	663,959.00		663,959.00
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	0.00	0.00	0.00	0.00	0.00	2,812,510.00	0.00	2,812,510.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	204,751.00		204,751.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	204,751.00	0.00	204,751.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,017,261.00</b>	<b>0.00</b>	<b>3,017,261.00</b>
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)							15,049,895.00	
	<b>TOTAL COSTS</b>								<b>18,067,156.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,156.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,178,459.12	0.00	260,479.24	0.00	472,863.42	3,716,880.69		6,628,682.47
2000-2999	Classified Salaries	366,317.31	0.00	0.00	0.00	141,417.47	3,437,312.91		3,945,047.69
3000-3999	Employee Benefits	1,238,346.10	0.00	106,653.91	0.00	278,012.84	3,025,922.03		4,648,934.88
4000-4999	Books and Supplies	65,287.53	0.00	0.00	0.00	13,107.61	344,255.81		422,650.95
5000-5999	Services and Other Operating Expenditures	705,877.83	0.00	2,168.68	0.00	342.22	4,392,085.45		5,100,474.18
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	4,554,287.89	0.00	369,301.83	0.00	905,743.56	14,916,456.89	0.00	20,745,790.17
7310	Transfers of Indirect Costs	1,084,203.13	0.00	0.00	0.00	2,689.00	75,431.51		1,162,323.64
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)	2,135,231.97							2,135,231.97
	Total Indirect Costs	1,084,203.13	0.00	0.00	0.00	2,689.00	75,431.51	0.00	1,162,323.64
	<b>TOTAL COSTS</b>	<b>5,638,491.02</b>	<b>0.00</b>	<b>369,301.83</b>	<b>0.00</b>	<b>908,432.56</b>	<b>14,991,888.40</b>	<b>0.00</b>	<b>21,908,113.81</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	61,985.76	0.00	0.00	0.00	0.00	0.00		61,985.76
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	121,277.54	936,863.65		1,058,141.19
3000-3999	Employee Benefits	19,776.00	0.00	0.00	0.00	60,831.65	470,821.16		551,428.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	401.78	0.00		401.78
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	342.22	5,574.24		5,916.46
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	81,761.76	0.00	0.00	0.00	182,853.19	1,413,259.05	0.00	1,677,874.00
7310	Transfers of Indirect Costs	129,581.00	0.00	0.00	0.00	2,689.00	0.00		132,270.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	129,581.00	0.00	0.00	0.00	2,689.00	0.00	0.00	132,270.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>211,342.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>185,542.19</b>	<b>1,413,259.05</b>	<b>0.00</b>	<b>1,810,144.00</b>
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
	<b>TOTAL COSTS</b>								<b>1,810,144.00</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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	2,116,473.36	0.00	260,479.24	0.00	472,863.42	3,716,880.69		6,566,696.71
2000-2999	Classified Salaries	366,317.31	0.00	0.00	0.00	20,139.93	2,500,449.26		2,886,906.50
3000-3999	Employee Benefits	1,218,570.10	0.00	106,653.91	0.00	217,181.19	2,555,100.87		4,097,506.07
4000-4999	Books and Supplies	65,287.53	0.00	0.00	0.00	12,705.83	344,255.81		422,249.17
5000-5999	Services and Other Operating Expenditures	705,877.83	0.00	2,168.68	0.00	0.00	4,386,511.21		5,094,557.72
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	4,472,526.13	0.00	369,301.83	0.00	722,890.37	13,503,197.84	0.00	19,067,916.17
7310	Transfers of Indirect Costs	954,622.13	0.00	0.00	0.00	0.00	75,431.51		1,030,053.64
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)	2,135,231.97							2,135,231.97
	Total Indirect Costs	954,622.13	0.00	0.00	0.00	0.00	75,431.51	0.00	1,030,053.64
	TOTAL BEFORE OBJECT 8980	5,427,148.26	0.00	369,301.83	0.00	722,890.37	13,578,629.35	0.00	20,097,969.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								20,097,969.81
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	8,032.63	0.00	0.00	0.00	0.00	5,405.88		13,438.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,272,421.88		1,272,421.88
3000-3999	Employee Benefits	1,846.05	0.00	0.00	0.00	0.00	672,733.57		674,579.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	275,683.65		275,683.65
5000-5999	Services and Other Operating Expenditures	688.82	0.00	0.00	0.00	0.00	333,293.34		333,982.16
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	10,567.50	0.00	0.00	0.00	0.00	2,559,538.32	0.00	2,570,105.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	69,231.51		69,231.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	69,231.51	0.00	69,231.51
	TOTAL BEFORE OBJECT 8980	10,567.50	0.00	0.00	0.00	0.00	2,628,769.83	0.00	2,639,337.33
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)							10,589,109.78	
	TOTAL COSTS								13,228,447.11

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

SELPA: Yolo County (BH)

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/subseqyrtckwrksht.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:

	<b>State and Local</b>	<b>Local Only</b>
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SECTION 2**

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

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

## **SELPA:**

## **Yolo County (BH)**

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 [PL 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	State and Local	Local Only
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)
<b>If (b) is greater than (a).</b>		
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).		
<b>If (b) is less than (a).</b>		
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:		
<hr/> <hr/> <hr/> <hr/> <hr/>		

SELPA: Yolo County (BH)


**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)	Actual Expenditures Comparison Year	Difference (A - B)
	FY 2025-26	2024-25	
	23,044,433.00		
	1,823,066.00		
	21,221,367.00	18,118,953.00	
		0.00	
		18,118,953.00	
		0.00	
		0.00	
	21,221,367.00	18,118,953.00	3,102,414.00

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 2024-25	Difference
	23,044,433.00		
	1,823,066.00		
	21,221,367.00	18,118,953.00	
		0.00	
		18,118,953.00	
		0.00	
		0.00	
	21,221,367.00	18,118,953.00	3,102,414.00

SELPA:	<b>Yolo County (BH)</b>			
	e. Per capita state and local expenditures (Test2c/Test2d)	<u>18,357.58</u>	<u>16,886.26</u>	<u>1,471.33</u>

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**

		<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
		<b>FY 2025-26</b>	<b>2024-25</b>	
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	<u>18,067,156.00</u>	<u>14,829,776.00</u>	0.00
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		<u>14,829,776.00</u>	0.00
	Less: Exempt reduction(s) from SECTION 1			
	Less: 50% reduction from SECTION 2			
	Net expenditures paid from local sources	<u>18,067,156.00</u>	<u>14,829,776.00</u>	3,237,380.00

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.

		<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
		<b>FY 2025-26</b>	<b>2024-25</b>	
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	<u>18,067,156.00</u>	<u>14,829,776.00</u>	0.00
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		<u>14,829,776.00</u>	0.00
	Less: Exempt reduction(s) from SECTION 1			
	Less: 50% reduction from SECTION 2			
	Net expenditures paid from local sources	<u>18,067,156.00</u>	<u>14,829,776.00</u>	0.00
b.	Special education unduplicated pupil count	1,156.00	1,073.00	0.00
c.	Per capita local expenditures (Test4a/Test4b)	<u>15,629.03</u>	<u>13,820.85</u>	<u>1,808.17</u>

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.

Billy Duba	
Contact Name	
Director of Fiscal Services	

916-375-7600 ext. 1012	
Telephone Number	
bduba@wusd.k12.ca.us	

SELPA:

Yolo County (BH)

Title

Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Espero Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
<b>TOTAL BUDGET - All Sources</b>							
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
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BUDGET - State and Local Sources</b>							
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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources						
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BUDGET - Local Sources</b>							

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Espero Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
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	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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA:

Yolo County (BH)

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - State and Local Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - Local Sources</b>			

SELPA:

**Yolo County (BH)**

Object Code	Description	Adjustments*	Total
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

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