

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: 2025 RUSD Expanded Learning Opportunities Program - RISE

RECOMMENDATION:

The Superintendent recommends that the Board of Trustees receive a report on the 2025 Expanded Learning Opportunities Program (ELO-P) Summer RISE Program

BACKGROUND:

The ELO-P Summer RISE Program invites all K–6 district students to a four-week summer experience that blends academic instruction with engaging outdoor activities. Each day includes 4.5 hours of classroom learning in math, language arts, physical education, and S.T.E.A.M., along with social-emotional lessons taught by credentialed teachers. Students can also participate in a five-hour extended day program. Free transportation, lunch, and snacks may be provided to eligible students.

STATUS:

The RISE program features a hands-on S.T.E.A.M. curriculum developed in partnership with the Smithsonian Institution, allowing students to solve real-world problems through the engineering design process. Integrated with math instruction, these engaging activities encourage collaboration, critical thinking, and creativity. Students also enjoy daily physical education and continued learning through the Charter Extended Day (CED) program, which extends the day beyond 1:00 p.m.

Designed with input from district departments and community members, the RISE program emphasizes continuous improvement. Through regular assessment and feedback from students, staff, and families, RISE evolves each year to meet academic and social-emotional needs with a focus on high-quality, enriching experiences for all learners.

FISCAL IMPACT:

The funds that are used for the ELO-P RISE program originate from the State Expanded Learning Opportunity Program and are included in the 2025 estimated actuals presented to the board.

BOARD GOALS:

Board Focus Goal II - STUDENT SUPPORT

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP Goal 2**

B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP Goal 1**

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Williams Act - Sufficiency of Instructional Materials Resolution #25-06

RECOMMENDATION:

The Superintendent recommends the Board of Trustees hold the public hearing and adopt the resolution.

BACKGROUND:

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

STATUS:

In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. Instructional materials may include physical textbooks or electronic resources.

FISCAL IMPACT:

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

BOARD GOAL:

Board Focus Goal II – STUDENT SUPPORT:

B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP Goal 1**

RESCUE UNION SCHOOL DISTRICT

Sections 60119 Resolution #25-06

Resolution Regarding Sufficiency of Instructional Materials:

WHEREAS, the local governing board of Rescue Union School District, to comply with the requirements of Education Code sections 60119 held a public hearing on September 9, 2025 at 6:30 P.M., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the local governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the local governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history – social science and English Language Arts (See attached);

WHEREAS sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

- NOW, THEREFORE, BE IT RESOLVED, that for the 2025-2026 school year, the Rescue Union School District hereby certifies that as of this date, each pupil in the district in Transitional Kindergarten through grade eight has been provided with a standards-aligned district adopted textbook aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of said Board at Rescue, California, on September 9, 2025.

AYES: _____

NOES: _____

ABSENT: _____

ATTEST: _____

Michael Gordon, Board President

Jim Shoemake, Secretary to the Board

2025/2026
Sufficiency of Instructional Materials
September 4, 2025

ELEMENTARY SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	SOCIAL STUDIES
		* TK:– McGraw Hill * K-5th - Benchmark Education +TK – 2nd -Really Great Reading + 2nd-5th - IXL ELA	* TK - McGraw Hill * K-5th – HMH Go Math! + 2nd-5th - IXL Math	* TK - McGraw Hill * K-5th –Twig Science + K-5th - Mystery Science	* TK - McGraw Hill * K-5th - Scott Foresman/TCI Pilot + TK-2nd Studies Weekly & Scholastic News
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
TK	187 / 11 classrooms	Big Book Sets + Really Great Reading digital	Big Book Sets	Big Book Sets	Big Book Sets
K	300 /13 classrooms	450+	320	450+	17 Big Books**
1	346 /16 classrooms	450+	366	450+	17 Big Books**
2	323 / 13 classrooms	450+	343	450+	16 Big Books**
3	352	450+	402	450+	409
4	408	450+	458	450+	425
5	388	450+	398	450+	399

****Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

MIDDLE SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	HISTORY
		McGraw Hill StudySync	Big Ideas Math	Gr6 – Amplify Science Gr 7 & 8–StemScopes *Digital Materials	TCI History Alive
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
6	412	500+	714	398	719
7	397	500+	832	416	871
8	424	500+	934	451	592

92 students taking Spanish / 221 Avancemos Spanish textbooks + SOMOS 1 Flex and Senor Woolly digital programs

Note: Middle School textbook numbers may include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.

**RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672**

NOTICE

OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, September 9, 2025, at 6:30 p.m.

The Public Hearing for Pupil Textbook and Instructional Material Incentive “Williams” Act and adoption of a resolution regarding the sufficiency of instructional materials as required by EC 60119 and 60422, will be held during the regular Board Meeting.

Please Note: Information to access the meeting will be listed on the September 9, 2025 Regular Board Meeting Agenda. If you wish to address the Board regarding this item, you may do so during the hearing or you may email a statement by 2:00 p.m. on September 9th to cmason@rescueusd.org

If you have any questions, please contact Dustin Haley, the RUSD Assistant Superintendent of Curriculum and Instruction, who can be reached at the District Office at (530) 672-4806.

Posted: August 26, 2025

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Approval of Unaudited Actuals for 2024-25

RECOMMENDATION:

The Superintendent recommends approval of the Unaudited Actuals for 2024-25.

BACKGROUND:

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

STATUS:

The 2024-25 Unaudited Actuals report shows an Unrestricted ending fund balance in the General Fund of \$12,118,447. The Restricted ending fund balance is \$3,767,517. We have a balance of approximately \$352,000 in one-time funds remaining at the end of 2024-25.

The District is currently able to meet its financial obligations and reserve balances. Rescue USD Unaudited Actuals for 2024-25 external audit will be complete by December 2025.

FISCAL IMPACT:

The District's revenues exceeded expenditures, which resulted in a surplus of \$850k of unrestricted funds. However, \$902k is held in reserve for our summer projects that will be paid in 2025-26.

BOARD GOAL:

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**



Rescue Union School District 2024-25 Unaudited Actuals September 9, 2025



Board of Trustees

Michael Gordon, President Kim White, Vice-President

Michelle Bebout, Member Jamie Hunter, Member Michael Flaherty, Member



Timeline and Certifications

- Education Code requires school districts to present the closing financial data to the board before September 15, 2025
- This presentation is a user-friendly summary of the unaudited actual financial status for the 2024-25 fiscal year.
- Remaining items for the Financial Cycle for 2024-25
 - ✓ **September 2025** - Unaudited Actual Financials
 - ✚ **December 2025** - Audit Report (to the board January 2026)





“Closing the Books”

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
 - ⊕ All Funds
 - ⊕ Program Analysis/ Maintenance of Effort - Special Education
 - ⊕ Board certifies
 - ⊕ County Office of Education verifies
 - ⊕ Auditor reviews and expresses opinion
 - Audit Report – December 2025



2024-25 General Fund

Rescue Union District Financial Status Comparison 2024-25															
b		c		d	e		f		g	h	i	j		k	
		June Update 2024-25			Unaudited Actuals 2024-25			Compare June Update to Unaudited Actuals							
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance					
4															
5															
6	Revenue Detail														
7	LCFF Sources (8010-8099)	38,881,790	-	38,881,790	38,898,373	-	38,898,373	16,583	-	16,583					
8	Federal Revenue (8100-8299)	-	654,851	654,851	66,618	631,814	698,432	66,618	(23,037)	43,581					
9	Other State Revenue (8300-8599)	1,162,331	4,193,669	5,356,000	1,210,549	4,315,065	5,525,615	48,218	121,396	169,614					
10	Other Local Revenue (8600-8799)	1,226,137	3,390,575	4,616,712	1,570,585	3,237,057	4,807,642	344,449	(153,518)	190,931					
11	Total Revenue	41,270,258	8,239,095	49,509,353	41,746,125	8,183,937	49,930,062	475,867	(55,159)	420,709					
12															
13	Expenditure Detail														
14	Certificated	17,715,685	3,000,028	20,715,713	17,675,938	3,054,052	20,729,990	(39,747)	54,024	14,277					
15	Classified	5,539,508	2,576,086	8,115,594	5,571,672	2,462,682	8,034,354	32,164	(113,404)	(81,241)					
16	Employee benefits	6,519,355	4,792,144	11,311,499	6,441,627	4,510,533	10,952,160	(77,728)	(281,610)	(359,338)					
17	Books & Supplies	981,661	1,266,995	2,248,655	877,883	808,904	1,686,786	(103,778)	(458,091)	(561,869)					
18	Service, Other Operating	3,079,159	4,017,289	7,096,449	2,749,798	3,178,545	5,928,343	(329,362)	(838,744)	(1,168,106)					
19	Capital Outlay	249,720	654,708	904,428	356,970	641,681	998,651	107,250	(13,027)	94,223					
20	Other Outgo	289,599	1,556,896	1,846,495	272,240	1,539,925	1,812,165	(17,359)	(16,971)	(34,330)					
21	Indirect Costs	(280,003)	235,003	(45,000)	(274,047)	219,733	(54,314)	5,957	(15,271)	(9,314)					
22	Total Expenditures	34,094,684	18,099,149	52,193,833	33,672,080	16,416,055	50,088,135	(422,604)	(1,683,094)	(2,105,698)					
23															
24	Excess/(Deficiency)	7,175,573	(9,860,053)	(2,684,480)	8,074,045	(8,232,119)	(158,073)	898,472	1,627,935	2,526,407					
25															
26	Other Financing Sources/uses														
27	Transfers In	-	-	-	-	-	-	-	-	-					
28	Transfers Out	792,624	-	792,624	792,625	-	792,625	1	-	1					
29	Other Sources	-	-	-	-	-	-	-	-	-					
30	Other Uses	-	-	-	-	-	-	-	-	-					
31	Contributions (8800-8999)	(7,136,584)	7,136,584	-	(6,431,216)	6,431,215.9	-	705,368	(705,368)	-					
32	Total Other Sources/Uses	(7,929,207)	7,136,584	(792,624)	(7,223,841)	6,431,216	(792,625)	705,367	(705,368)	(1)					
33															
34	Net Inc/Dcr to Fund Balance	(753,634)	(2,723,470)	(3,477,104)	850,205	(1,800,903)	(950,698)	1,603,839	922,567	2,526,406					
35															
36	Beginning Balance	11,268,243	5,568,420	16,836,662	11,268,243	5,568,420	16,836,662	-	-	-					
37	Ending Balance	10,514,609	2,844,950	13,359,558	12,118,447	3,767,517	15,885,964	1,603,839	922,567	2,526,406					



Revenue Summary

Revenue Changes since June Update \$420,709

<\$55k> restricted

\$476k unrestricted

■ LCFF \$16k

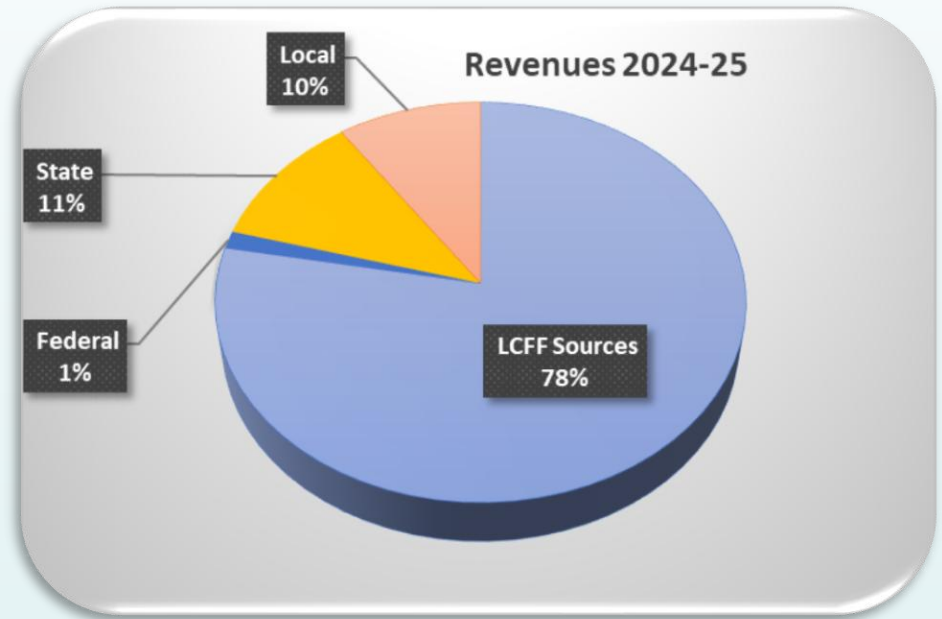
- ⊕ Prior year adjustment

■ Federal Revenue \$43k

- ⊕ +\$67k Forest Reserve
- ⊕ <\$24k> Title funds

■ State Revenue \$170k

- ⊕ +\$65k Lottery Revenue
- ⊕ +203k ELOP
- ⊕ <\$126K> STRS On-Behalf (see matching expense reduction)
- ⊕ +11k CAASP reimbursement
- ⊕ +\$23k CSESAP (Classified School Employees Summer Assistance Program)

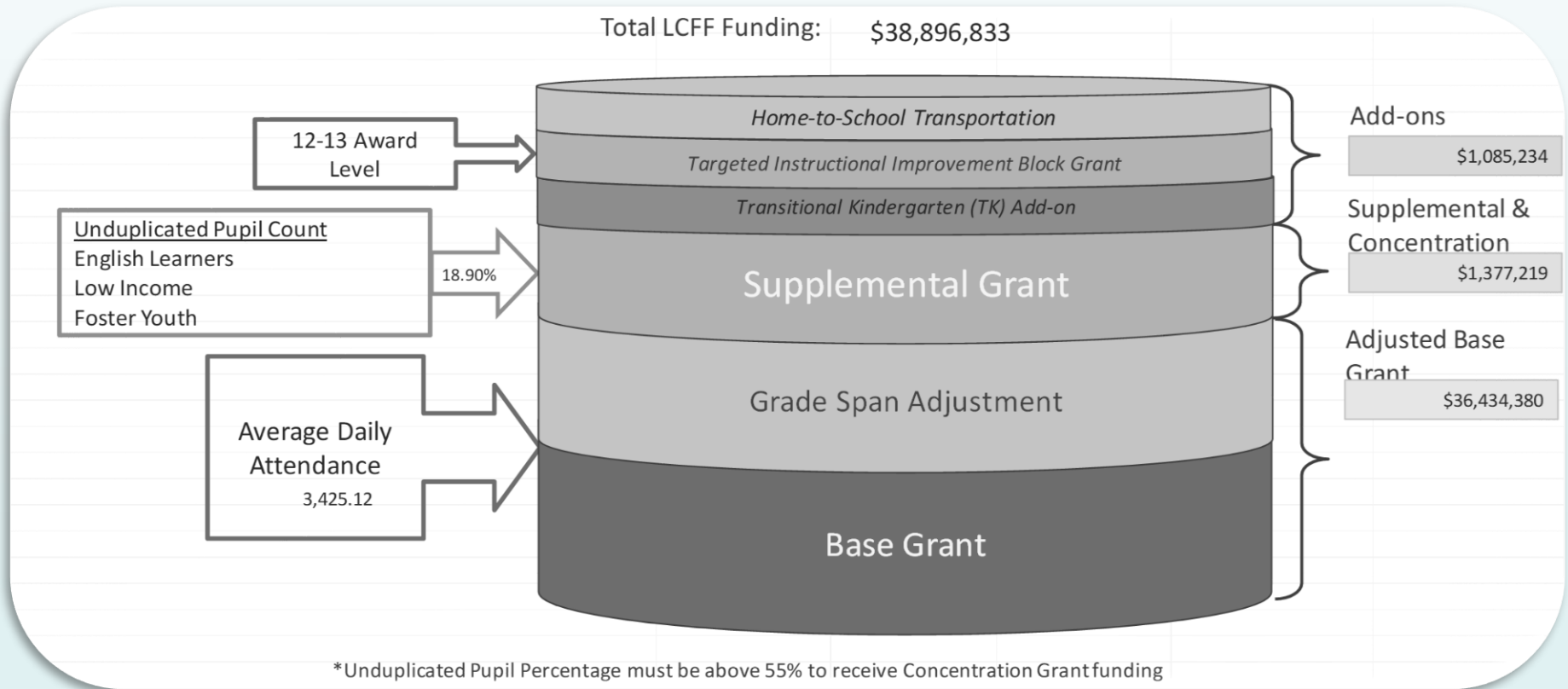


■ Local Revenue +\$190k

- ⊕ +\$220k due to FMV (Fair Market Value)
- ⊕ <\$121k> decrease in Medi-Cal Reimbursement
- ⊕ <\$96k> decrease in SpEd Funding
- ⊕ +\$22k Donations increase
- ⊕ +165k facility rent, interest, misc income



Local Control Funding Formula (LCFF)



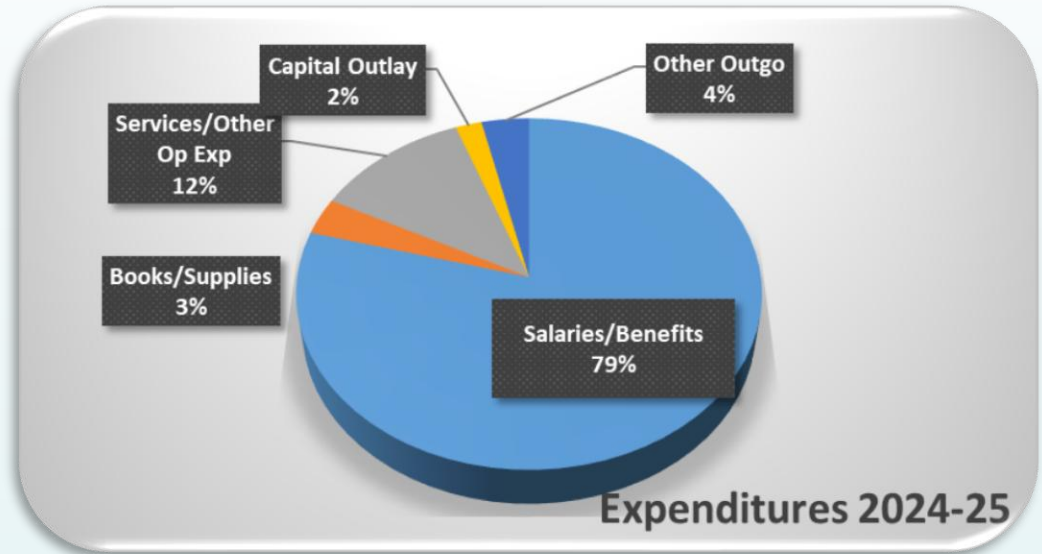


Expenditure Summary

Expenditure Changes since June Update <\$2,105,698>

- <\$1.6 million> restricted
- <\$423k> unrestricted
- ***\$900k expenditures were moved to 2025-26***

- **Salary and Benefits decrease of <\$426k>**
 - ⊕ Class Salaries <\$81k> (leaves and open positions)
 - ⊕ Cert Salaries +\$14k (summer school and leave subs)
 - ⊕ STRS On-behalf <\$126k>
 - (see revenue reduction)
 - ⊕ Other benefit adjustments for subs not eligible and open positions <\$229k>
- **Book and Supplies decrease of <\$562k>**
 - ⊕ **Donation Carry Over <\$360k> 2025-26**
 - ⊕ **Maint Supplies/Equip <\$46k> 2025-26**
 - ⊕ Prop 28 supplies <\$20k>
 - ⊕ Summer Rise Curriculum <\$12k>
 - ⊕ Misc Supplies <\$120k>



- **Contract Services decrease of <\$1.1mil>**
 - ⊕ NPS Placements <\$96k>
 - ⊕ Utilities <\$250k>
 - ⊕ **Repairs Summer projects <\$255k> 2025-26**
 - ⊕ **Donation Carry Over <\$207k> 2025-26**
 - ⊕ Misc repairs unspent <\$106k>
 - ⊕ Educator Effect Carryover <\$52k>
 - ⊕ **Tech summer projects <\$35k> 2025-26**
- **Capital Outlay increase of \$94k**
 - ⊕ Used Bus +\$94k
- **Other Activities decrease of <\$44k>**
 - ⊕ EDCOE Regional Program Aides



Ending Fund Balance

		<u>Unaudited Actuals</u> <u>2024-25</u>		
		Unrestricted	Restricted	Total
39	Components of Ending Fund Balance			
40	a) Nonspendable			
41	<i>Revolving Cash</i>	5,750		5,750
42	<i>Stores</i>			
43	<i>Prepaid Expenses</i>	247,886		247,886
44	<i>All Others</i>			
45	b) Restricted		3,767,517	3,767,517
46	c) Committed	6,743,755		6,743,755
47	<i>Liability - Compensated Absences</i>	45,356		45,356
48	<i>Liability - H/W Prior Year adjust</i>	200,000		200,000
49	<i>U/R Lottery - Instr Mat / Textbook Adopt</i>	1,550,449		1,550,449
50	<i>MAA - Health services</i>	75,087		75,087
51	<i>Emergency Facility Needs</i>	132,425		132,425
52	<i>Safety Improvements</i>	50,000		50,000
53	<i>Facility and Tech projects completed 2025-26</i>	902,385		
54	<i>Declining Enrollment Mitigation</i>	3,788,053		3,788,053
55	d) Assigned	-		-
56	<i>Assigned Descriptions:</i>			-
57	e) Unassigned			-
58	<i>Reserve for Economic Uncertainties</i>	5,121,057		5,121,057
59	<i>Unassigned/Unappropriated</i>			
60				
61	Total	12,118,447	3,767,517	15,885,964



Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses.
- Enrollment and other factors will be analyzed and updated at first interim.
- Negotiations for 2024-25 and 2025-26 will begin in September for CSEA.
- Negotiations for RUFT will begin in January 2026 for 2026-27.
- The District is currently able to meet its financial obligations and reserve balances.
- Appendix is available for details on our “All Funds” summary and individual restricted and unrestricted program balances for 2024-25.



Questions???





Appendix

- **Summary of All Funds**
- **Federal Restricted Programs**
- **State Restricted Programs**
- **COVID Restricted Programs**
- **Local Programs**



Summary of All Funds

ALL FUNDS SUMMARY 2024-25 UNAUDITED ACTUALS									
	01	13	25	35	40	49	51	52	
2024-25	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			Developer Fees			2017 COP / Mello Roos	Bond Tax Collection Bond Repayment	2017 COP	
Revenues	49,849,607	3,118,983	659,712	236,779	20,625	4,141,168	2,580,635	(4,242)	60,603,266
Expenditures	50,088,135	3,048,393	550,416	3,555,987	-	26,014	2,555,364	353,943	60,178,252
Excess/Deficiencies	(238,528)	70,590	109,295	(3,319,208)	20,625	4,115,155	25,271	(358,185)	425,014
Transfers In					792,624			353,943	1,146,566
Transfers Out	792,625		-			353,943			1,146,567
Other Sources									
Net Increase/Decrease	(1,031,153)	70,590	109,295	(3,319,208)	813,249	3,761,212	25,271	(4,242)	425,014
Beginning Balance	16,836,662	3,336,592	839,980	7,410,212	762,662	9,477,055	2,587,575	4,242	41,254,980
Audit Adjustment						(1,696,822)			(1,696,822)
Ending Balance	15,805,509	3,407,182	949,275	4,091,004	1,575,910	11,541,444	2,612,846	-	39,983,171

Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This is due to expenditures for Central Kitchen remodel will be paid in 2024-25.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in November. Expenditures to Fund 35 were made to support costs for Rescue Elemen MPR project.
- **Fund 35** – State facilities fund reimbursements. Facility Capital projects, including GV TK project, RE MPR project, and the PG central kitchen project.
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. These are mello-roos funds transferred and used to pay our Certificate of Participations (COP)
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



2024-25

Restricted Programs - Federal

Federal Grants & Entitlements	Title I	Special Ed	Federal ERMHS	Title II A Tchr Qlty
	3010	3310	3327	4035
Beg Balance or PY Grant	\$ 7,793.18	\$ -	\$ -	\$ 29,501.59
Revenues	\$ 144,534.00	\$ 328,139.00	\$ 42,418.00	\$ 57,314.00
Gen Fund Contribution	\$ -	\$ 43,869.26	\$ -	\$ -
Expenditures	\$ 137,578.20	\$ 372,008.26	\$ 42,418.00	\$ 71,376.89
Ending Balance/Remaining Grant	\$ 14,748.98	\$ -	\$ -	\$ 15,438.70
Federal Grants & Entitlements	Title IV	Title III IMMIGRANT	Title III LEP	McKinney Vento
	4127	4201	4203	9022
Beg Balance or PY Grant	\$ 78.53	\$ 3,529.00	\$ 21,556.44	\$ -
Revenues	\$ 22,780.00	\$ 3,777.00	\$ 18,156.00	\$ 2,107.00
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ 10,310.26
Expenditures	\$ 18,619.25	\$ 5,416.74	\$ 26,159.02	\$ 12,417.26
Ending Balance/Remaining Grant	\$ 4,239.28	\$ 1,889.26	\$ 13,553.42	\$ -



2024-25

Restricted Programs - State

Restricted State and Local Grants & Entitlements	ELOP	UNIV PRE-K	ED EFFECT	Lotter IMF	SPED	ERMHS (6546)	
	2600 (EF)	6053 (UR)	June 30, 2026	6300	6500	6546	
Beg Balance or PY Grant	\$ 550,071.17	\$ 158,520.00	\$ 446,635.08	\$ 1,115,373.97	\$ -	\$ -	
Revenues	\$ 966,986.00	\$ -	\$ -	\$ 292,849.00	\$ 2,337,867.05	\$ 283,181.00	
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ -	\$ 4,633,988.77	\$ -	
Expenditures	\$ 991,017.00	\$ 71,166.34	\$ 156,560.38	\$ 350,859.73	\$ 6,971,855.82	\$ 196,269.82	
Ending Balance/Remaining Grant	\$ 526,040.17	\$ 87,353.66	\$ 290,074.70	\$ 1,057,363.24	\$ -	\$ 86,911.18	
Restricted State and Local Grants & Entitlements	EARLY INTERVENTION	ARTS, MUSIC & INST MATL BLOCK GRANT FY 25-26	ARTS & MUSIC IN SCHOOLS (PROP 28)	KIT FUNDS TRAINING	KIT FUNDS TRAINING	CS SUMMER ASSIS	
	6547	6762 (EF)	6770	7029 (EF)	7032 (EF)	7415	
Beg Balance or PY Grant	\$ 431,163.97	\$ 864,969.65	\$ 407,344.33	\$ 30,479.75	\$ 487,206.00	\$ 4,790.55	
Revenues	\$ 220,859.00	\$ -	\$ 417,615.00	\$ -	\$ -	\$ 115,985.00	
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures	\$ 296,615.43	\$ 833,703.73	\$ 334,898.27	\$ 30,479.75	\$ 487,206.00	\$ 95,421.83	
Ending Balance/Remaining Grant	\$ 355,407.54	\$ 31,265.92	\$ 490,061.06	\$ -	\$ -	\$ 25,353.72	
Restricted State and Local Grants & Entitlements	LEARNING RECOVERY EMER GRANT FY 27-28	STRS on behalf	Literacy Screenings Prof Dev	RMA	MEDI-CAL BILLING	CTEIG	TUPE
	7435 (EF)	7690	7810	8150	9008	9054	9053
Beg Balance or PY Grant	\$ 278,303.61	\$ -	\$ -	\$ -	\$ 39,091.50	\$ 298,163.92	\$ 3,528.93
Revenues	\$ -	\$ 1,924,938.00	\$ 21,486.00	\$ 135.00	\$ 48,495.52	\$ 191,532.71	\$ (1,528.93)
Gen Fund Contribution	\$ -	\$ -	\$ -	\$ 1,730,244.29	\$ 12,803.36	\$ -	\$ -
Expenditures	\$ 278,303.61	\$ 1,924,938.00	\$ -	\$ 1,730,379.29	\$ 100,390.38	\$ 200,653.01	\$ -
Ending Balance/Remaining Grant	\$ -	\$ -	\$ 21,486.00	\$ -	\$ -	\$ 289,043.62	\$ 2,000.00

- *ELOP (Expanded Learning Opportunities Program)*
- *SPED (Special Education)*
- *ERMHS (Educationally Related Mental Health Services)*

- *KIT (Kitchen Infrastructure and Training)*
- *RMA (Routine Maintenance Account)*
- *CTEIG (Career Technology Education Incentive Grant)*



2024-25

Restricted Programs – COVID-19 One Time

Federal & State COVID Grants	COVID EXPAND LEARN Sept 30, 2024
	7425 (EF)
Beg Balance or PY Grant	\$ 40,941.65
Revenues	\$ -
Gen Fund Contribution	\$ -
Expenditures	\$ 40,941.65
<i>Ending Balance/Remaining Grant</i>	<i>\$ -</i>



2024-25 Local Programs

Local Resources	Unrestricted	LCAP SUPPL	TRANSPORTATION
	0000	0840	0842
Beg Balance or PY Grant	\$ 11,268,242.64		
Revenues	\$ 38,732,889.30	\$ 1,377,762.05	\$ 1,635,473.77
Gen Fund Contribution	\$ (6,431,215.94)		
Expenditures	\$ 31,451,468.64	\$ 1,377,762.05	\$ 1,635,473.77
Ending Balance/Remaining Grant	\$ 12,118,447.36	\$ -	\$ -
Local Resources	SITE DONATIONS	SITE ASB ACCOUNTS	TEACHER RESIDENCY
			9045
Beg Balance or PY Grant	\$ 554,785.75	\$ 15,569.78	
Revenues	\$ 623,552.41	\$ 29,778.51	\$ 7,225.00
Gen Fund Contribution	\$ -		\$ -
Expenditures	\$ 601,602.23	\$ 29,574.50	\$ 7,225.00
Ending Balance/Remaining Grant	\$ 576,735.93	\$ 15,773.79	\$ -



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future Together"

2390 Bass Lake Road • Rescue, CA 95672

(530) 677-4461 • FAX (530) 677-0719

www.rescueusd.org

September 9, 2025

Education Protection Account Expenditure Plan 2024-25 ACTUAL / 2025-26 BUDGET

Proposition 30, and subsequently proposition 55, established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage. These funds will be apportioned from the EPA to school districts as part of their revenue in fiscal year 2025-26. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30 and Proposition 55, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2025-26 and the final expenditures for 2024-25, all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

Education Protection Account		
	2024-25	2025-26
	Actuals	Budget
Revenue	\$ 8,374,836.00	\$ 6,747,982.00
Expenditures		
Teacher Salaries	\$ 7,379,655.98	\$ 5,752,429.73
Teacher Benefits	\$ 995,180.02	\$ 995,552.27
	\$ 8,374,836.00	\$ 6,747,982.00

Jim Shoemake, Superintendent

Board of Trustees

Michael Gordon • Kim White • Michelle Bebout • Jamie Hunter • Michael Flaherty

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	38,898,372.88	0.00	38,898,372.88	39,951,026.00	0.00	39,951,026.00	2.7%
2) Federal Revenue		8100-8299	66,617.51	631,814.10	698,431.61	0.00	638,104.47	638,104.47	-8.6%
3) Other State Revenue		8300-8599	1,210,549.44	4,315,065.34	5,525,614.78	1,181,892.00	4,078,129.96	5,260,021.96	-4.8%
4) Other Local Revenue		8600-8799	1,570,585.16	3,237,057.27	4,807,642.43	1,657,652.69	2,667,613.33	4,325,266.02	-10.0%
5) TOTAL, REVENUES			41,746,124.99	8,183,936.71	49,930,061.70	42,790,570.69	7,383,847.76	50,174,418.45	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,675,937.61	3,054,052.33	20,729,989.94	18,089,233.15	3,106,068.20	21,195,301.35	2.2%
2) Classified Salaries		2000-2999	5,571,671.98	2,462,681.57	8,034,353.55	5,854,021.65	2,708,152.53	8,562,174.18	6.6%
3) Employee Benefits		3000-3999	6,441,626.89	4,510,533.42	10,952,160.31	7,531,429.66	4,061,347.10	11,592,776.76	5.8%
4) Books and Supplies		4000-4999	877,882.51	808,903.63	1,686,786.14	1,494,373.00	754,523.14	2,248,896.14	33.3%
5) Services and Other Operating Expenditures		5000-5999	2,749,797.66	3,178,545.25	5,928,342.91	3,087,140.73	3,406,289.66	6,493,430.39	9.5%
6) Capital Outlay		6000-6999	356,969.66	641,681.36	998,651.02	478,394.69	148,520.00	626,914.69	-37.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	272,240.00	1,539,925.33	1,812,165.33	268,825.00	1,652,574.00	1,921,399.00	6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(274,046.50)	219,732.50	(54,314.00)	(236,050.00)	186,050.00	(50,000.00)	-7.9%
9) TOTAL, EXPENDITURES			33,672,079.81	16,416,055.39	50,088,135.20	36,567,367.88	16,023,524.63	52,590,892.51	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,074,045.18	(8,232,118.68)	(158,073.50)	6,223,202.81	(8,639,676.87)	(2,416,474.06)	1,428.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	792,624.65	0.00	792,624.65	500,000.00	0.00	500,000.00	-36.9%
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	(6,431,215.94)	6,431,215.94	0.00	(7,754,818.84)	7,754,818.84	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,223,840.59)	6,431,215.94	(792,624.65)	(8,254,818.84)	7,754,818.84	(500,000.00)	-36.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			850,204.59	(1,800,902.74)	(950,698.15)	(2,031,616.03)	(884,858.03)	(2,916,474.06)	206.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,268,242.64	5,568,419.61	16,836,662.25	12,118,447.23	3,767,516.87	15,885,964.10	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			11,268,242.64	5,568,419.61	16,836,662.25	12,118,447.23	3,767,516.87	15,885,964.10	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,268,242.64	5,568,419.61	16,836,662.25	12,118,447.23	3,767,516.87	15,885,964.10	-5.6%
2) Ending Balance, June 30 (E + F1e)			12,118,447.23	3,767,516.87	15,885,964.10	10,086,831.20	2,882,658.84	12,969,490.04	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	247,885.74	0.00	247,885.74	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,767,516.87	3,767,516.87	0.00	2,882,658.84	2,882,658.84	-23.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,550,448.70	0.00	1,550,448.70	1,014,302.49	0.00	1,014,302.49	-34.6%
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,550,448.70		1,550,448.70			0.00	
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,014,302.49		1,014,302.49	
d) Assigned									
Other Assignments		9780	5,193,306.00	0.00	5,193,306.00	3,676,985.00	0.00	3,676,985.00	-29.2%
LIABILITY - COMPENSATED ABSENCES	0000	9780	45,356.00		45,356.00			0.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9780	200,000.00		200,000.00			0.00	
MAA - HEALTH SERVICES	0000	9780	75,087.00		75,087.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9780	132,425.00		132,425.00			0.00	
SAFETY IMPROVEMENTS	0000	9780	50,000.00		50,000.00			0.00	
DECLINING ENROLLMENT MITIGATION	0000	9780	4,690,438.00		4,690,438.00			0.00	
LIABILITY - COMPENSATED ABSENCES	0000	9780			0.00	45,356.00		45,356.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9780			0.00	200,000.00		200,000.00	
MAA - HEALTH SERVICES	0000	9780			0.00	39,298.00		39,298.00	
EMERGENCY FACILITY NEEDS	0000	9780			0.00	150,000.00		150,000.00	
SAFETY IMPROVEMENTS	0000	9780			0.00	50,000.00		50,000.00	
DECLINING ENROLLMENT MITIGATION	0000	9780			0.00	3,192,331.00		3,192,331.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,121,056.79	0.00	5,121,056.79	5,395,543.71	0.00	5,395,543.71	5.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

DescriptionResource CodesObject 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)	
G. ASSETS									
1) Cash									
a) in County Treasury9110			13,067,412.33	3,203,733.47	16,271,145.80				
1) Fair Value Adjustment to Cash in County Treasury9111			4,223.00	0.00	4,223.00				
b) in Banks9120			0.00	0.00	0.00				
c) in Revolving Cash Account9130			5,750.00	0.00	5,750.00				
d) with Fiscal Agent/Trustee9135			0.00	0.00	0.00				
e) Collections Awaiting Deposit9140			0.00	0.00	0.00				
2) Investments9150			0.00	0.00	0.00				
3) Accounts Receivable9200			368,326.56	1,259,427.99	1,627,754.55				
4) Due from Grantor Government9290			0.00	0.00	0.00				
5) Due from Other Funds9310			229,436.81	0.00	229,436.81				
6) Stores9320			0.00	0.00	0.00				
7) Prepaid Expenditures9330			247,885.74	0.00	247,885.74				
8) Other Current Assets9340			0.00	0.00	0.00				
9) Lease Receivable9380			0.00	0.00	0.00				
10) TOTAL, ASSETS			13,923,034.44	4,463,161.46	18,386,195.90				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources9490			0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable9500			1,000,666.15	593,883.95	1,594,550.10				
2) Due to Grantor Governments9590			0.00	0.00	0.00				
3) Due to Other Funds9610			803,921.05	0.00	803,921.05				
4) Current Loans9640			.01	0.00	.01				
5) Unearned Revenue9650			0.00	101,760.64	101,760.64				
6) TOTAL, LIABILITIES			1,804,587.21	695,644.59	2,500,231.80				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources9690			0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			12,118,447.23	3,767,516.87	15,885,964.10				
LCFF SOURCES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Principal Apportionment									
State Aid - Current Year		8011	15,320,069.00	0.00	15,320,069.00	18,163,494.00	0.00	18,163,494.00	18.6%
Education Protection Account State Aid - Current Year		8012	8,363,032.00	0.00	8,363,032.00	6,747,982.00	0.00	6,747,982.00	-19.3%
State Aid - Prior Years		8019	(79,158.81)	0.00	(79,158.81)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	163,558.63	0.00	163,558.63	81,813.00	0.00	81,813.00	-50.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,510,077.67	0.00	13,510,077.67	13,502,686.00	0.00	13,502,686.00	-0.1%
Unsecured Roll Taxes		8042	269,068.61	0.00	269,068.61	286,588.00	0.00	286,588.00	6.5%
Prior Years' Taxes		8043	5,535.26	0.00	5,535.26	10,479.00	0.00	10,479.00	89.3%
Supplemental Taxes		8044	289,918.98	0.00	289,918.98	165,303.00	0.00	165,303.00	-43.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,157,341.00	0.00	1,157,341.00	1,101,009.00	0.00	1,101,009.00	-4.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	6,990.54	0.00	6,990.54	0.00	0.00	0.00	-100.0%
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			39,006,432.88	0.00	39,006,432.88	40,059,354.00	0.00	40,059,354.00	2.7%
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	(108,060.00)	0.00	(108,060.00)	(108,328.00)	0.00	(108,328.00)	0.2%
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			38,898,372.88	0.00	38,898,372.88	39,951,026.00	0.00	39,951,026.00	2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	328,139.00	328,139.00	0.00	328,139.00	328,139.00	0.0%
Special Education Discretionary Grants		8182	0.00	42,418.00	42,418.00	0.00	44,117.00	44,117.00	4.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	66,617.51	0.00	66,617.51	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,107.00	2,107.00	0.00	2,107.00	2,107.00	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		137,578.20	137,578.20		150,843.29	150,843.29	9.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		71,376.89	71,376.89		65,326.47	65,326.47	-8.5%
Title III, Immigrant Student Program	4201	8290		5,416.74	5,416.74		3,777.00	3,777.00	-30.3%
Title III, English Learner Program	4203	8290		26,159.02	26,159.02		24,461.50	24,461.50	-6.5%
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		18,619.25	18,619.25		19,333.21	19,333.21	3.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			66,617.51	631,814.10	698,431.61	0.00	638,104.47	638,104.47	-8.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	128,177.00	0.00	128,177.00	128,177.00	0.00	128,177.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	675,416.00	292,849.00	968,265.00	644,000.00	258,762.90	902,762.90	-6.8%
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		966,986.00	966,986.00		687,488.40	687,488.40	-28.9%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		417,615.00	417,615.00		417,615.00	417,615.00	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	406,956.44	2,637,615.34	3,044,571.78	409,715.00	2,714,263.66	3,123,978.66	2.6%
TOTAL, OTHER STATE REVENUE			1,210,549.44	4,315,065.34	5,525,614.78	1,181,892.00	4,078,129.96	5,260,021.96	-4.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	153,039.20	0.00	153,039.20	190,000.00	0.00	190,000.00	24.2%
Interest		8660	567,736.11	0.00	567,736.11	500,000.00	0.00	500,000.00	-11.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	220,558.00	0.00	220,558.00	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	111,635.06	0.00	111,635.06	105,000.00	0.00	105,000.00	-5.9%
Interagency Services		8677	0.00	7,225.00	7,225.00	0.00	7,400.00	7,400.00	2.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	517,390.44	891,965.22	1,409,355.66	862,652.69	301,397.33	1,164,050.02	-17.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	226.35	0.00	226.35	0.00	0.00	0.00	-100.0%
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		2,337,867.05	2,337,867.05		2,358,816.00	2,358,816.00	0.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,570,585.16	3,237,057.27	4,807,642.43	1,657,652.69	2,667,613.33	4,325,266.02	-10.0%
TOTAL, REVENUES			41,746,124.99	8,183,936.71	49,930,061.70	42,790,570.69	7,383,847.76	50,174,418.45	0.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,956,030.77	2,073,268.74	17,029,299.51	15,289,367.28	2,089,318.02	17,378,685.30	2.1%
Certificated Pupil Support Salaries		1200	888,753.38	560,111.51	1,448,864.89	880,866.58	574,440.12	1,455,306.70	0.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	1,762,219.56	333,997.35	2,096,216.91	1,825,224.29	350,250.06	2,175,474.35	3.8%
Other Certificated Salaries		1900	68,933.90	86,674.73	155,608.63	93,775.00	92,060.00	185,835.00	19.4%
TOTAL, CERTIFICATED SALARIES			17,675,937.61	3,054,052.33	20,729,989.94	18,089,233.15	3,106,068.20	21,195,301.35	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	475,379.84	1,215,128.95	1,690,508.79	465,175.34	1,517,064.82	1,982,240.16	17.3%
Classified Support Salaries		2200	2,536,971.22	991,784.05	3,528,755.27	2,649,423.50	1,002,457.25	3,651,880.75	3.5%
Classified Supervisors' and Administrators' Salaries		2300	479,450.32	61,125.15	540,575.47	487,411.00	70,168.50	557,579.50	3.1%
Clerical, Technical and Office Salaries		2400	1,398,959.34	129,346.42	1,528,305.76	1,416,471.60	95,710.68	1,512,182.28	-1.1%
Other Classified Salaries		2900	680,911.26	65,297.00	746,208.26	835,540.21	22,751.28	858,291.49	15.0%
TOTAL, CLASSIFIED SALARIES			5,571,671.98	2,462,681.57	8,034,353.55	5,854,021.65	2,708,152.53	8,562,174.18	6.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,901,825.58	2,945,144.25	5,846,969.83	3,462,741.25	2,651,093.42	6,113,834.67	4.6%
PERS		3201-3202	962,625.17	912,675.08	1,875,300.25	1,411,533.47	662,021.93	2,073,555.40	10.6%
OASDI/Medicare/Alternative		3301-3302	667,569.36	206,626.93	874,196.29	712,510.07	246,736.64	959,246.71	9.7%
Health and Welfare Benefits		3401-3402	1,246,799.64	308,202.11	1,555,001.75	1,283,756.78	355,208.11	1,638,964.89	5.4%
Unemployment Insurance		3501-3502	11,783.63	2,723.74	14,507.37	12,079.44	2,931.11	15,010.55	3.5%
Workers' Compensation		3601-3602	360,495.90	82,138.28	442,634.18	364,368.96	88,343.44	452,712.40	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	290,527.61	53,023.03	343,550.64	284,439.69	55,012.45	339,452.14	-1.2%
TOTAL, EMPLOYEE BENEFITS			6,441,626.89	4,510,533.42	10,952,160.31	7,531,429.66	4,061,347.10	11,592,776.76	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	359,422.87	359,422.87	500,000.00	360,532.00	860,532.00	139.4%
Books and Other Reference Materials		4200	2,577.41	42,604.35	45,181.76	3,500.00	0.00	3,500.00	-92.3%
Materials and Supplies		4300	698,380.71	330,344.93	1,028,725.64	782,873.00	353,981.30	1,136,854.30	10.5%
Noncapitalized Equipment		4400	176,924.39	76,531.48	253,455.87	208,000.00	40,009.84	248,009.84	-2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			877,882.51	808,903.63	1,686,786.14	1,494,373.00	754,523.14	2,248,896.14	33.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	42,418.00	42,418.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	70,062.93	108,402.60	178,465.53	85,200.00	256,712.33	341,912.33	91.6%
Dues and Memberships		5300	49,411.97	300.00	49,711.97	57,860.00	500.00	58,360.00	17.4%
Insurance		5400 - 5450	434,391.40	31,742.26	466,133.66	469,718.19	41,470.00	511,188.19	9.7%
Operations and Housekeeping Services		5500	1,502,920.06	0.00	1,502,920.06	1,577,700.00	2,000.00	1,579,700.00	5.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,181.25	467,576.39	590,757.64	179,400.00	425,300.00	604,700.00	2.4%
Transfers of Direct Costs		5710	(105,974.25)	105,974.25	0.00	(48,000.00)	48,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	109.31	0.00	109.31	(12,000.00)	12,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	502,134.02	2,421,706.03	2,923,840.05	601,912.54	2,619,657.33	3,221,569.87	10.2%
Communications		5900	173,560.97	425.72	173,986.69	175,350.00	650.00	176,000.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,749,797.66	3,178,545.25	5,928,342.91	3,087,140.73	3,406,289.66	6,493,430.39	9.5%
CAPITAL OUTLAY									
Land		6100	0.00	86,388.44	86,388.44	0.00	68,520.00	68,520.00	-20.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	502,457.00	502,457.00	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	356,969.66	52,835.92	409,805.58	478,394.69	80,000.00	558,394.69	36.3%
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			356,969.66	641,681.36	998,651.02	478,394.69	148,520.00	626,914.69	-37.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	272,240.00	1,463,739.33	1,735,979.33	268,825.00	1,575,539.00	1,844,364.00	6.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	76,186.00	76,186.00	0.00	77,035.00	77,035.00	1.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			272,240.00	1,539,925.33	1,812,165.33	268,825.00	1,652,574.00	1,921,399.00	6.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(219,732.50)	219,732.50	0.00	(186,050.00)	186,050.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(54,314.00)	0.00	(54,314.00)	(50,000.00)	0.00	(50,000.00)	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(274,046.50)	219,732.50	(54,314.00)	(236,050.00)	186,050.00	(50,000.00)	-7.9%
TOTAL, EXPENDITURES			33,672,079.81	16,416,055.39	50,088,135.20	36,567,367.88	16,023,524.63	52,590,892.51	5.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	792,623.90	0.00	792,623.90	500,000.00	0.00	500,000.00	-36.9%
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	.75	0.00	.75	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			792,624.65	0.00	792,624.65	500,000.00	0.00	500,000.00	-36.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,431,215.94)	6,431,215.94	0.00	(7,754,818.84)	7,754,818.84	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,431,215.94)	6,431,215.94	0.00	(7,754,818.84)	7,754,818.84	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,223,840.59)	6,431,215.94	(792,624.65)	(8,254,818.84)	7,754,818.84	(500,000.00)	-36.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	38,898,372.88	0.00	38,898,372.88	39,951,026.00	0.00	39,951,026.00	2.7%
2) Federal Revenue		8100-8299	66,617.51	631,814.10	698,431.61	0.00	638,104.47	638,104.47	-8.6%
3) Other State Revenue		8300-8599	1,210,549.44	4,315,065.34	5,525,614.78	1,181,892.00	4,078,129.96	5,260,021.96	-4.8%
4) Other Local Revenue		8600-8799	1,570,585.16	3,237,057.27	4,807,642.43	1,657,652.69	2,667,613.33	4,325,266.02	-10.0%
5) TOTAL, REVENUES			41,746,124.99	8,183,936.71	49,930,061.70	42,790,570.69	7,383,847.76	50,174,418.45	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	20,414,597.97	9,547,427.25	29,962,025.22	22,356,743.84	9,411,731.01	31,768,474.85	6.0%
2) Instruction - Related Services	2000-2999		4,060,288.38	842,745.12	4,903,033.50	4,133,268.08	857,857.30	4,991,125.38	1.8%
3) Pupil Services	3000-3999		3,294,521.81	1,712,510.39	5,007,032.20	3,615,937.35	1,760,179.45	5,376,116.80	7.4%
4) Ancillary Services	4000-4999		127,230.30	98,936.12	226,166.42	134,345.21	74,361.21	208,706.42	-7.7%
5) Community Services	5000-5999		0.00	1,380.70	1,380.70	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,314,109.75	353,529.81	2,667,639.56	2,532,649.29	269,699.00	2,802,348.29	5.0%
8) Plant Services	8000-8999		3,189,091.60	2,319,600.67	5,508,692.27	3,525,599.11	1,997,122.66	5,522,721.77	0.3%
9) Other Outgo	9000-9999		272,240.00	1,539,925.33	1,812,165.33	268,825.00	1,652,574.00	1,921,399.00	6.0%
10) TOTAL, EXPENDITURES			33,672,079.81	16,416,055.39	50,088,135.20	36,567,367.88	16,023,524.63	52,590,892.51	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,074,045.18	(8,232,118.68)	(158,073.50)	6,223,202.81	(8,639,676.87)	(2,416,474.06)	1,428.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	792,624.65	0.00	792,624.65	500,000.00	0.00	500,000.00	-36.9%
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	(6,431,215.94)	6,431,215.94	0.00	(7,754,818.84)	7,754,818.84	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,223,840.59)	6,431,215.94	(792,624.65)	(8,254,818.84)	7,754,818.84	(500,000.00)	-36.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			850,204.59	(1,800,902.74)	(950,698.15)	(2,031,616.03)	(884,858.03)	(2,916,474.06)	206.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,268,242.64	5,568,419.61	16,836,662.25	12,118,447.23	3,767,516.87	15,885,964.10	-5.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,268,242.64	5,568,419.61	16,836,662.25	12,118,447.23	3,767,516.87	15,885,964.10	-5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,268,242.64	5,568,419.61	16,836,662.25	12,118,447.23	3,767,516.87	15,885,964.10	-5.6%
2) Ending Balance, June 30 (E + F1e)			12,118,447.23	3,767,516.87	15,885,964.10	10,086,831.20	2,882,658.84	12,969,490.04	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	247,885.74	0.00	247,885.74	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,767,516.87	3,767,516.87	0.00	2,882,658.84	2,882,658.84	-23.5%
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	1,550,448.70	0.00	1,550,448.70	1,014,302.49	0.00	1,014,302.49	-34.6%
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,550,448.70		1,550,448.70			0.00	
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,014,302.49		1,014,302.49	
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,193,306.00	0.00	5,193,306.00	3,676,985.00	0.00	3,676,985.00	-29.2%
LIABILITY - COMPENSATED ABSENCES	0000	9780	45,356.00		45,356.00			0.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9780	200,000.00		200,000.00			0.00	
MAA - HEALTH SERVICES	0000	9780	75,087.00		75,087.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9780	132,425.00		132,425.00			0.00	
SAFETY IMPROVEMENTS	0000	9780	50,000.00		50,000.00			0.00	
DECLINING ENROLLMENT MITIGATION	0000	9780	4,690,438.00		4,690,438.00			0.00	
LIABILITY - COMPENSATED ABSENCES	0000	9780			0.00	45,356.00		45,356.00	
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9780			0.00	200,000.00		200,000.00	
MAA - HEALTH SERVICES	0000	9780			0.00	39,298.00		39,298.00	
EMERGENCY FACILITY NEEDS	0000	9780			0.00	150,000.00		150,000.00	
SAFETY IMPROVEMENTS	0000	9780			0.00	50,000.00		50,000.00	
DECLINING ENROLLMENT MITIGATION	0000	9780			0.00	3,192,331.00		3,192,331.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

DescriptionFunction CodesObject 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)	
Unassigned/Unappropriated Amount9790			5,121,056.79	0.00	5,121,056.79	5,395,543.71	0.00	5,395,543.71	5.4%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	526,040.17	282,392.60
6266	Educator Effectiveness, FY 2021-22	290,074.70	35,684.37
6300	Lottery: Instructional Materials	1,057,363.24	915,844.14
6546	Mental Health-Related Services	86,911.18	149,930.33
6547	Special Education Early Intervention Preschool Grant	355,407.54	229,673.07
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	31,265.92	4,602.41
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	490,061.06	442,694.60
7415	Classified School Employee Summer Assistance Program	25,353.72	25,353.72
7810	Other Restricted State	21,486.00	0.00
9010	Other Restricted Local	883,553.34	796,483.60
Total, Restricted Balance		3,767,516.87	2,882,658.84

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	785,126.79	600,000.00	-23.6%
3) Other State Revenue		8300-8599	2,006,687.92	1,985,000.00	-1.1%
4) Other Local Revenue		8600-8799	327,168.57	215,000.00	-34.3%
5) TOTAL, REVENUES			3,118,983.28	2,800,000.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	634,043.18	626,692.62	-1.2%
3) Employee Benefits		3000-3999	244,932.06	331,986.71	35.5%
4) Books and Supplies		4000-4999	1,182,604.84	1,071,000.00	-9.4%
5) Services and Other Operating Expenditures		5000-5999	320,425.07	253,417.75	-20.9%
6) Capital Outlay		6000-6999	612,074.02	70,000.00	-88.6%
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	54,314.00	50,000.00	-7.9%
9) TOTAL, EXPENDITURES			3,048,393.17	2,403,097.08	-21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,590.11	396,902.92	462.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.75	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			0.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,590.86	396,902.92	462.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,336,591.63	3,407,182.49	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,336,591.63	3,407,182.49	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,591.63	3,407,182.49	2.1%
2) Ending Balance, June 30 (E + F1e)			3,407,182.49	3,804,085.41	11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,588.39	0.00	-100.0%
Prepaid Items		9713	70,438.95	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,322,455.15	3,804,085.41	14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,263,665.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	847.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	700.00		
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	291,776.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,715.15		
6) Stores		9320	13,588.39		
7) Prepaid Expenditures		9330	70,438.95		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,652,732.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,775.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	207,141.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	21,631.85		
6) TOTAL, LIABILITIES			245,549.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			3,407,182.49		
FEDERAL REVENUE					
Child Nutrition Programs		8220	785,126.79	600,000.00	-23.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			785,126.79	600,000.00	-23.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,006,687.92	1,985,000.00	-1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,006,687.92	1,985,000.00	-1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	87,188.23	50,000.00	-42.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	117,336.06	75,000.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,144.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,500.28	90,000.00	9.1%
TOTAL, OTHER LOCAL REVENUE			327,168.57	215,000.00	-34.3%
TOTAL, REVENUES			3,118,983.28	2,800,000.00	-10.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	475,350.39	489,278.92	2.9%
Classified Supervisors' and Administrators' Salaries		2300	115,546.08	93,558.00	-19.0%
Clerical, Technical and Office Salaries		2400	43,146.71	43,855.70	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			634,043.18	626,692.62	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	147,845.42	160,028.64	8.2%
OASDI/Medicare/Alternative		3301-3302	48,267.93	47,859.11	-0.8%
Health and Welfare Benefits		3401-3402	28,322.80	103,773.08	266.4%
Unemployment Insurance		3501-3502	320.47	318.53	-0.6%
Workers' Compensation		3601-3602	9,775.44	9,607.35	-1.7%
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	10,400.00	10,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			244,932.06	331,986.71	35.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,104.36	21,000.00	39.0%
Noncapitalized Equipment		4400	5,139.19	20,000.00	289.2%
Food		4700	1,162,361.29	1,030,000.00	-11.4%
TOTAL, BOOKS AND SUPPLIES			1,182,604.84	1,071,000.00	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,287.03	6,000.00	40.0%
Dues and Memberships		5300	881.14	899.00	2.0%
Insurance		5400-5450	6,535.18	25,918.75	296.6%
Operations and Housekeeping Services		5500	151,263.70	135,100.00	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,754.94	9,000.00	-93.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(109.31)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	25,232.48	75,500.00	199.2%
Communications		5900	1,579.91	1,000.00	-36.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			320,425.07	253,417.75	-20.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	251,057.62	0.00	-100.0%
Equipment		6400	361,016.40	70,000.00	-80.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			612,074.02	70,000.00	-88.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	54,314.00	50,000.00	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,314.00	50,000.00	-7.9%
TOTAL, EXPENDITURES			3,048,393.17	2,403,097.08	-21.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.75	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.75	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.75	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	785,126.79	600,000.00	-23.6%
3) Other State Revenue		8300-8599	2,006,687.92	1,985,000.00	-1.1%
4) Other Local Revenue		8600-8799	327,168.57	215,000.00	-34.3%
5) TOTAL, REVENUES			3,118,983.28	2,800,000.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,588,645.62	2,217,997.08	-14.3%
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		54,314.00	50,000.00	-7.9%
8) Plant Services	8000-8999		405,433.55	135,100.00	-66.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,048,393.17	2,403,097.08	-21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,590.11	396,902.92	462.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.75	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			0.75	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,590.86	396,902.92	462.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,336,591.63	3,407,182.49	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,336,591.63	3,407,182.49	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,591.63	3,407,182.49	2.1%
2) Ending Balance, June 30 (E + F1e)			3,407,182.49	3,804,085.41	11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,588.39	0.00	-100.0%
Prepaid Items		9713	70,438.95	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,322,455.15	3,804,085.41	14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,310,849.60	3,792,479.86
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	11,605.55	11,605.55
Total, Restricted Balance		3,322,455.15	3,804,085.41

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	659,711.89	606,000.00	-8.1%
5) TOTAL, REVENUES			659,711.89	606,000.00	-8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,183.05	23,389.50	15.9%
3) Employee Benefits		3000-3999	8,624.70	9,876.43	14.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	516,676.43	49,117.50	-90.5%
6) Capital Outlay		6000-6999	4,932.24	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			550,416.42	82,383.43	-85.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,295.47	523,616.57	379.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,295.47	523,616.57	379.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	839,979.61	949,275.08	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			839,979.61	949,275.08	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			839,979.61	949,275.08	13.0%
2) Ending Balance, June 30 (E + F1e)			949,275.08	1,472,891.65	55.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	949,275.08	1,472,891.65	55.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,448,899.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	376.00		
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			1,449,275.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	500,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			500,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			949,275.08		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,888.89	56,000.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,942.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	555,881.00	550,000.00	-1.1%
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			659,711.89	606,000.00	-8.1%
TOTAL, REVENUES			659,711.89	606,000.00	-8.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	20,183.05	23,389.50	15.9%
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			20,183.05	23,389.50	15.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,459.48	6,270.72	14.9%
OASDI/Medicare/Alternative		3301-3302	1,522.36	1,858.15	22.1%
Health and Welfare Benefits		3401-3402	642.91	469.14	-27.0%
Unemployment Insurance		3501-3502	10.44	12.14	16.3%
Workers' Compensation		3601-3602	314.51	366.28	16.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	675.00	900.00	33.3%
TOTAL, EMPLOYEE BENEFITS			8,624.70	9,876.43	14.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	16,676.43	49,117.50	194.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516,676.43	49,117.50	-90.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,932.24	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			4,932.24	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			550,416.42	82,383.43	-85.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	659,711.89	606,000.00	-8.1%
5) TOTAL, REVENUES			659,711.89	606,000.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,484.18	80,265.93	76.5%
8) Plant Services	8000-8999		504,932.24	2,117.50	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			550,416.42	82,383.43	-85.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			109,295.47	523,616.57	379.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,295.47	523,616.57	379.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	839,979.61	949,275.08	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			839,979.61	949,275.08	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			839,979.61	949,275.08	13.0%
2) Ending Balance, June 30 (E + F1e)			949,275.08	1,472,891.65	55.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	949,275.08	1,472,891.65	55.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	949,275.08	1,472,891.65
Total, Restricted Balance		949,275.08	1,472,891.65

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	236,778.64	180,000.00	-24.0%
5) TOTAL, REVENUES			236,778.64	180,000.00	-24.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,915.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(273,781.97)	0.00	-100.0%
6) Capital Outlay		6000-6999	3,819,853.28	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			3,555,986.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,319,208.11)	180,000.00	-105.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,319,208.11)	180,000.00	-105.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,410,212.34	4,091,004.23	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,410,212.34	4,091,004.23	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,410,212.34	4,091,004.23	-44.8%
2) Ending Balance, June 30 (E + F1e)			4,091,004.23	4,271,004.23	4.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,091,004.23	4,271,004.23	4.4%
FACILITY RESERVES	0000	9780	4,091,004.23		
FACILITY RESERVES	0000	9780		4,271,004.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,612,779.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	938.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,113,717.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	22,713.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,713.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,091,004.23		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	170,844.64	180,000.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,434.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			236,778.64	180,000.00	-24.0%
TOTAL, REVENUES			236,778.64	180,000.00	-24.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,915.44	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,915.44	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	169,311.68	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500,000.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	56,906.35	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(273,781.97)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	4,200.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,782,760.19	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	32,893.09	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			3,819,853.28	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,555,986.75	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	236,778.64	180,000.00	-24.0%
5) TOTAL, REVENUES			236,778.64	180,000.00	-24.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,555,986.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,555,986.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,319,208.11)	180,000.00	-105.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,319,208.11)	180,000.00	-105.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,410,212.34	4,091,004.23	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,410,212.34	4,091,004.23	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,410,212.34	4,091,004.23	-44.8%
2) Ending Balance, June 30 (E + F1e)			4,091,004.23	4,271,004.23	4.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,091,004.23	4,271,004.23	4.4%
FACILITY RESERVES	0000	9780	4,091,004.23		
FACILITY RESERVES	0000	9780		4,271,004.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,624.61	25,000.00	21.2%
5) TOTAL, REVENUES			20,624.61	25,000.00	21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,624.61	25,000.00	21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	792,623.90	500,000.00	-36.9%
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			792,623.90	500,000.00	-36.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			813,248.51	525,000.00	-35.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	762,661.88	1,575,910.39	106.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			762,661.88	1,575,910.39	106.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			762,661.88	1,575,910.39	106.6%
2) Ending Balance, June 30 (E + F1e)			1,575,910.39	2,100,910.39	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,575,910.39	2,100,910.39	33.3%
FACILITY RESERVES	0000	9780	1,575,910.39		
FACILITY RESERVES	0000	9780		2,100,910.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	783,083.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	203.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	792,623.90		
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			1,575,910.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,575,910.39		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,421.61	25,000.00	22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	203.00	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			20,624.61	25,000.00	21.2%
TOTAL, REVENUES			20,624.61	25,000.00	21.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	792,623.90	500,000.00	-36.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			792,623.90	500,000.00	-36.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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)			792,623.90	500,000.00	-36.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,624.61	25,000.00	21.2%
5) TOTAL, REVENUES			20,624.61	25,000.00	21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			20,624.61	25,000.00	21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	792,623.90	500,000.00	-36.9%
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			792,623.90	500,000.00	-36.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			813,248.51	525,000.00	-35.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	762,661.88	1,575,910.39	106.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			762,661.88	1,575,910.39	106.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			762,661.88	1,575,910.39	106.6%
2) Ending Balance, June 30 (E + F1e)			1,575,910.39	2,100,910.39	33.3%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,575,910.39	2,100,910.39	33.3%
FACILITY RESERVES	0000	9780	1,575,910.39		
FACILITY RESERVES	0000	9780		2,100,910.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,141,168.26	80,000.00	-98.1%
5) TOTAL, REVENUES			4,141,168.26	80,000.00	-98.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,013.76	15,000.00	-42.3%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,013.76	15,000.00	-42.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,115,154.50	65,000.00	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	353,942.52	350,000.00	-1.1%
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			(353,942.52)	(350,000.00)	-1.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,761,211.98	(285,000.00)	-107.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,477,054.53	11,541,444.37	21.8%
b) Audit Adjustments		9793	(1,696,822.14)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,780,232.39	11,541,444.37	48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,780,232.39	11,541,444.37	48.3%
2) Ending Balance, June 30 (E + F1e)			11,541,444.37	11,256,444.37	-2.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,541,444.37	11,256,444.37	-2.5%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	11,541,444.37		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		11,256,444.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,489,980.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,425.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	6,425,376.95		
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	1,880.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,918,662.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	377,218.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			377,218.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,541,444.37		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	3,807,549.00	0.00	-100.0%
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	332,142.26	80,000.00	-75.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,477.00	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			4,141,168.26	80,000.00	-98.1%
TOTAL, REVENUES			4,141,168.26	80,000.00	-98.1%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,013.76	15,000.00	-42.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,013.76	15,000.00	-42.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,013.76	15,000.00	-42.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	353,942.52	350,000.00	-1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			353,942.52	350,000.00	-1.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(353,942.52)	(350,000.00)	-1.1%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,141,168.26	80,000.00	-98.1%
5) TOTAL, REVENUES			4,141,168.26	80,000.00	-98.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,013.76	15,000.00	-42.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,013.76	15,000.00	-42.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,115,154.50	65,000.00	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	353,942.52	350,000.00	-1.1%
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			(353,942.52)	(350,000.00)	-1.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,761,211.98	(285,000.00)	-107.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,477,054.53	11,541,444.37	21.8%
b) Audit Adjustments		9793	(1,696,822.14)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,780,232.39	11,541,444.37	48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,780,232.39	11,541,444.37	48.3%
2) Ending Balance, June 30 (E + F1e)			11,541,444.37	11,256,444.37	-2.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,541,444.37	11,256,444.37	-2.5%
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	11,541,444.37		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		11,256,444.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,580,634.94	2,199,123.24	-14.8%
5) TOTAL, REVENUES			2,580,634.94	2,199,123.24	-14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,555,364.06	2,199,123.24	-13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,555,364.06	2,199,123.24	-13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,270.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,270.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,587,575.37	2,612,846.25	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,587,575.37	2,612,846.25	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,587,575.37	2,612,846.25	1.0%
2) Ending Balance, June 30 (E + F1e)			2,612,846.25	2,612,846.25	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	2,612,846.25	2,612,846.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,612,168.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	678.00		
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			2,612,846.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,612,846.25		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,440,162.07	2,194,123.24	-10.1%
Unsecured Roll		8612	11,923.03	0.00	-100.0%
Prior Years' Taxes		8613	912.91	0.00	-100.0%
Supplemental Taxes		8614	38,310.95	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	923.34	0.00	-100.0%
Interest		8660	55,705.64	5,000.00	-91.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	32,697.00	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			2,580,634.94	2,199,123.24	-14.8%
TOTAL, REVENUES			2,580,634.94	2,199,123.24	-14.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,157,241.25	1,591,211.15	-26.2%
Bond Interest and Other Service Charges		7434	398,122.81	607,912.09	52.7%
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)			2,555,364.06	2,199,123.24	-13.9%
TOTAL, EXPENDITURES			2,555,364.06	2,199,123.24	-13.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,580,634.94	2,199,123.24	-14.8%
5) TOTAL, REVENUES			2,580,634.94	2,199,123.24	-14.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,555,364.06	2,199,123.24	-13.9%
10) TOTAL, EXPENDITURES			2,555,364.06	2,199,123.24	-13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			25,270.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,270.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,587,575.37	2,612,846.25	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,587,575.37	2,612,846.25	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,587,575.37	2,612,846.25	1.0%
2) Ending Balance, June 30 (E + F1e)			2,612,846.25	2,612,846.25	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	2,612,846.25	2,612,846.25	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
9010	Other Restricted Local	2,612,846.25	2,612,846.25
Total, Restricted Balance		2,612,846.25	2,612,846.25

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(4,242.00)	0.00	-100.0%
5) TOTAL, REVENUES			(4,242.00)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	352,062.52	349,412.50	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			352,062.52	349,412.50	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(356,304.52)	(349,412.50)	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,942.52	350,000.00	-1.1%
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	1,880.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			352,062.52	350,000.00	-0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,242.00)	587.50	-113.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,242.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,242.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,242.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	587.50	New
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	587.50	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(375,241.43)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(97.00)		
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	377,218.43		
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			1,880.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,880.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,880.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	97.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,339.00)	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			(4,242.00)	0.00	-100.0%
TOTAL, REVENUES			(4,242.00)	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	112,062.52	109,412.50	-2.4%
Other Debt Service - Principal		7439	240,000.00	240,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			352,062.52	349,412.50	-0.8%
TOTAL, EXPENDITURES			352,062.52	349,412.50	-0.8%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	353,942.52	350,000.00	-1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			353,942.52	350,000.00	-1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,880.00	0.00	-100.0%
(d) TOTAL, USES			1,880.00	0.00	-100.0%
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)			352,062.52	350,000.00	-0.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(4,242.00)	0.00	-100.0%
5) TOTAL, REVENUES			(4,242.00)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	352,062.52	349,412.50	-0.8%
10) TOTAL, EXPENDITURES			352,062.52	349,412.50	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(356,304.52)	(349,412.50)	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,942.52	350,000.00	-1.1%
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	1,880.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			352,062.52	350,000.00	-0.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,242.00)	587.50	-113.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,242.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,242.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,242.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	587.50	New
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	587.50	New
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	0.00	587.50
Total, Restricted Balance		0.00	587.50

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,398.23	3,405.18	3,401.08	3,396.99	3,396.99	3,398.22
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,398.23	3,405.18	3,401.08	3,396.99	3,396.99	3,398.22
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	22.53	22.17	22.53	22.53	22.53	22.53
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.51	1.51	1.51	1.51	1.51	1.51
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.04	23.68	24.04	24.04	24.04	24.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,422.27	3,428.86	3,425.12	3,421.03	3,421.03	3,422.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress	2,031,715.07	21,000.00	2,052,715.07		2,052,715.07	0.00
Total capital assets not being depreciated	6,671,814.33	21,000.00	6,692,814.33	0.00	2,052,715.07	4,640,099.26
Capital assets being depreciated:						
Land Improvements	8,187,658.97		8,187,658.97			8,187,658.97
Buildings	78,743,197.20		78,743,197.20	6,431,035.75		85,174,232.95
Equipment	10,372,133.12		10,372,133.12	447,846.66		10,819,979.78
Total capital assets being depreciated	97,302,989.29	0.00	97,302,989.29	6,878,882.41	0.00	104,181,871.70
Accumulated Depreciation for:						
Land Improvements	(5,101,254.94)		(5,101,254.94)	(191,387.24)		(5,292,642.18)
Buildings	(30,232,129.58)	(50.82)	(30,232,180.40)	(1,531,867.58)		(31,764,047.98)
Equipment	(6,051,738.77)		(6,051,738.77)	(811,260.48)		(6,862,999.25)
Total accumulated depreciation	(41,385,123.29)	(50.82)	(41,385,174.11)	(2,534,515.30)	0.00	(43,919,689.41)
Total capital assets being depreciated, net excluding lease and subscription assets	55,917,866.00	(50.82)	55,917,815.18	4,344,367.11	0.00	60,262,182.29
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	62,589,680.33	20,949.18	62,610,629.51	4,344,367.11	2,052,715.07	64,902,281.55
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.08%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$28,083,622.43
	Appropriations Subject to Limit	\$28,083,622.43
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.71%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2025

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Shannon Daniel

Name
Director, External Business Services

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(530) 295-2214

Telephone
sdaniel@edcoe.org

E-mail Address

For School District:

Lisa Donaldson

Name
Asst Supt Business Svcs

Title
(530) 677-4461

Telephone
ldonaldson@my.rescueusd.org

E-mail Address

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

Description		001
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00

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

Description	001	
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description		001	
STATE PROGRAM NAME			TOTAL
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description		001	
LOCAL PROGRAM NAME			TOTAL
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00

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

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

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

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

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

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

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

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

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

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

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

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

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

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

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	20,729,989.94	301	0.00	303	20,729,989.94	305	194,563.66	194,563.66	307	20,535,426.28	309
2000 - Classified Salaries	8,034,353.55	311	10,770.90	313	8,023,582.65	315	803,000.02	872,625.85	317	7,150,956.80	319
3000 - Employee Benefits	10,952,160.31	321	989.48	323	10,951,170.83	325	322,017.22	333,352.05	327	10,617,818.78	329
4000 - Books, Supplies Equip Replace. (6500)	1,686,786.14	331	1,380.70	333	1,685,405.44	335	881,907.84	938,812.40	337	746,593.04	339
5000 - Services . . . & 7300 - Indirect Costs	5,874,028.91	341	571,006.44	343	5,303,022.47	345	948,068.75	1,273,118.62	347	4,029,903.85	349
TOTAL					46,693,171.33	365	TOTAL			43,080,698.75	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	17,023,943.12	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,690,508.79	380
3. STRS.	3101 & 3102	4,813,428.49	382
4. PERS.	3201 & 3202	435,050.55	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	408,583.10	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	977,640.59	385
7. Unemployment Insurance.	3501 & 3502	9,782.80	390
8. Workers' Compensation Insurance.	3601 & 3602	295,194.79	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	227,458.60	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		25,881,590.83	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		25,881,590.83	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.08%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	60.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	60.08%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	43,080,698.75	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
ADDITIONAL NPS SERVICES PROVIDED TO STUDENTS IN FUNCTION CODES OTHER THAN 1180		
SERVICES PAID FOR WITH RESTRICTED FUNDS THAT DID NOT INCUR TEACHER SALARIES		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	14,263,456.60		14,263,456.60		2,157,241.25	12,106,215.35	1,094,148.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,000,000.00		4,000,000.00		240,000.00	3,760,000.00	245,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	65,412.00		65,412.00		20,056.00	45,356.00	45,356.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	18,328,868.60	0.00	18,328,868.60	0.00	2,417,297.25	15,911,571.35	1,384,504.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	50,880,759.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	673,576.36
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	998,651.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	76,186.00
5. Interfund Transfers Out	All	9300	7600-7629	792,624.65
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	562,417.26
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,429,878.93
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				47,777,304.56
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,428.86
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,933.87
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		46,960,286.86		13,846.83
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)		46,960,286.86		13,846.83
B. Required effort (Line A.2 times 90%)		42,264,258.17		12,462.15
C. Current year expenditures (Line I.E and Line II.B)		47,777,304.56		13,933.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	26,794,376.19		26,794,376.19			28,083,622.43
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,383.22		3,383.22			3,422.27
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	3,422.27		3,422.27	3,421.03		3,421.03
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,422.27			3,421.03
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	163,558.63		163,558.63	81,813.00		81,813.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	13,510,077.67		13,510,077.67	13,502,686.00		13,502,686.00
5. Unsecured Roll Taxes (Object 8042)	269,068.61		269,068.61	286,588.00		286,588.00
6. Prior Years' Taxes (Object 8043)	5,535.26		5,535.26	10,479.00		10,479.00
7. Supplemental Taxes (Object 8044)	289,918.98		289,918.98	165,303.00		165,303.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,157,341.00		1,157,341.00	1,101,009.00		1,101,009.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	6,990.54		6,990.54	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)	0.00		0.00	0.00		0.00
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)	15,402,490.69	0.00	15,402,490.69	15,147,878.00	0.00	15,147,878.00
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)	15,402,490.69	0.00	15,402,490.69	15,147,878.00	0.00	15,147,878.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			401,064.97			435,300.35
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,730,244.29		1,730,244.29	1,928,053.15		1,928,053.15
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)	1,730,244.29	0.00	2,131,309.26	1,928,053.15	0.00	2,363,353.50
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	23,683,101.00		23,683,101.00	24,911,476.00		24,911,476.00
25. LCFF State Aid - Prior Years (Object 8019)	(79,158.81)		(79,158.81)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	23,603,942.19	0.00	23,603,942.19	24,911,476.00	0.00	24,911,476.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	49,930,061.70		49,930,061.70	50,174,418.45		50,174,418.45

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	788,294.11		788,294.11	500,000.00		500,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			26,794,376.19			28,083,622.43
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0115			0.9996
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			28,083,622.43			29,880,250.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			15,402,490.69			15,147,878.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			410,672.40			410,523.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			14,812,441.00			17,095,726.33
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,812,441.00			17,095,726.33
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			484,684.49			324,549.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,887,175.18			15,472,427.39
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)			14,327,756.51			16,771,176.94
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			15,887,175.18			
b. State Subventions (Line D8)			14,327,756.51			
c. Less: Excluded Appropriations (Line C23)			2,131,309.26			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			28,083,622.43			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit						

[illegible]

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) 1,260,074.76
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 38,456,429.04

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.28%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,841,241.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 159,104.06

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	45,615.00
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)	160,933.34
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,206,894.31
9. Carry-Forward Adjustment (Part IV, Line F)	4,819.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,211,713.97
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,853,896.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,903,033.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,668,751.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	226,166.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,380.70
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)	639,155.32
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	31,859.27
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)	4,978.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,745,570.85
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,219,643.86
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)	46,294,435.13
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)	4.77%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.78%

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)	2,206,894.31
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	135,794.33
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.05%) times Part III, Line B19); zero if negative	4,819.66
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.05%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.05%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	4,819.66
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)	4,819.66

Approved
indirect
cost rate: 5.05%

Highest
rate used
in any
program: 5.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	943,397.00	47,620.00	5.05%
01	4035	67,945.89	3,431.00	5.05%
01	4127	17,724.25	895.00	5.05%
01	4203	24,901.02	1,258.00	5.05%
01	6266	149,034.38	7,526.00	5.05%
01	6500	5,372,461.99	135,654.50	2.52%
01	6546	114,310.82	5,773.00	5.05%
01	6547	282,356.43	14,259.00	5.05%
01	6770	331,582.27	3,316.00	1.00%
13	5310	1,219,643.86	54,314.00	4.45%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,520,398.22		1,115,373.97	2,635,772.19
2. State Lottery Revenue	8560	675,416.00		292,849.00	968,265.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,195,814.22	0.00	1,408,222.97	3,604,037.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	194,563.66		0.00	194,563.66
2. Classified Salaries	2000-2999	74,739.87		0.00	74,739.87
3. Employee Benefits	3000-3999	47,755.66		0.00	47,755.66
4. Books and Supplies	4000-4999	273,355.87		329,441.78	602,797.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	54,950.46			54,950.46
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			21,417.95	21,417.95
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)		645,365.52	0.00	350,859.73	996,225.25
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,550,448.70	0.00	1,057,363.24	2,607,811.94
D. COMMENTS:					
THESE WERE PURCHASES OF ONLINE CURRICULUM 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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	24,682,499.45	12,528,399.86	37,210,899.31	2,137,693.16		39,348,592.47
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	260,800.12	0.00	260,800.12	14,982.46		275,782.58
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	227,265.48	0.00	227,265.48	13,055.96		240,321.44
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,736,372.44	0.00	6,736,372.44	386,991.38		7,123,363.82
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	562,417.26	0.00	562,417.26	32,309.77		594,727.03
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,380.70	0.00	1,380.70	79.32		1,460.02
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					12,820.29	12,820.29
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					596,374.71	596,374.71
----	Other Outgo					2,604,789.98	2,604,789.98
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	136,841.52		136,841.52
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(54,314.00)		(54,314.00)
----	Total General Fund and Charter Schools Funds Expenditures	32,470,735.45	12,528,399.86	44,999,135.31	2,667,639.57	3,213,984.98	50,880,759.86

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	24,372,700.73	63,708.92	19,923.38	0.00	0.00	0.00	226,166.42			0.00	0.00	24,682,499.45
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	219,570.87	41,229.25	0.00	0.00	0.00	0.00	0.00			0.00	0.00	260,800.12
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	59,835.19	167,430.29	0.00	0.00	0.00	0.00	0.00			0.00	0.00	227,265.48
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	4,759,918.43	492,368.57	0.00	0.00	1,312,055.89	172,029.55	0.00			0.00	0.00	6,736,372.44
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	550,000.00	0.00	0.00	0.00	0.00	12,417.26	0.00	0.00	0.00	0.00	0.00	562,417.26
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,380.70	0.00	0.00	0.00	1,380.70
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		29,962,025.22	764,737.03	19,923.38	0.00	1,312,055.89	184,446.81	226,166.42	1,380.70	0.00	0.00	0.00	32,470,735.45

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	5,985,026.57	4,912,317.56	1,631,055.73	12,528,399.86
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		5,985,026.57	4,912,317.56	1,631,055.73	12,528,399.86

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	639,155.32
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	45,615.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,873,101.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	164,082.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,721,953.56
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	32,470,735.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	12,528,399.86
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	44,999,135.31
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,382,005.15
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,382,005.15
D.	Total Direct Charged and Allocated Costs (B3 + C5)	47,381,140.46
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.74%

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)	12,820.29				12,820.29
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			596,374.71		596,374.71
Other Outgo (Objects 1000 - 7999)				2,604,789.98	2,604,789.98
Total Other Costs	12,820.29	0.00	596,374.71	2,604,789.98	3,213,984.98

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	214,513.85	1,019,820.54	2,884,038.70	1,866,653.48	4,912,317.56	0.00	1,631,055.73
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	176.34	176.34	176.34	176.34	303.61		571.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	176.34	176.34	176.34	176.34	303.61	0.00	571.00

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

09 61978 0000000
Report SEMA
F8ARZ6PF98(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										478.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	37,635.08	0.00	0.00	0.00	0.00	2,312,438.17			2,350,073.25
2000-2999	Classified Salaries	246,781.32	0.00	0.00	0.00	0.00	1,281,541.11			1,528,322.43
3000-3999	Employee Benefits	118,632.44	0.00	0.00	0.00	0.00	1,376,592.18			1,495,224.62
4000-4999	Books and Supplies	4,282.94	0.00	0.00	0.00	133.95	10,783.31			15,200.20
5000-5999	Services and Other Operating Expenditures	138,793.60	0.00	0.00	0.00	0.00	1,282,602.34			1,421,395.94
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	546,125.38	0.00	0.00	0.00	133.95	6,263,957.11	0.00		6,810,216.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	155,686.50			155,686.50
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	155,686.50	0.00		155,686.50
	TOTAL COSTS	546,125.38	0.00	0.00	0.00	133.95	6,419,643.61	0.00		6,965,902.94
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00			0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	272,750.12			272,750.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	99,258.14			99,258.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00			0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	42,418.00			42,418.00
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	414,426.26	0.00		414,426.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	414,426.26	0.00		414,426.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	37,635.08	0.00	0.00	0.00	0.00	2,312,438.17			2,350,073.25

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	246,781.32	0.00	0.00	0.00	0.00	1,008,790.99		1,255,572.31
3000-3999	Employee Benefits	118,632.44	0.00	0.00	0.00	0.00	1,277,334.04		1,395,966.48
4000-4999	Books and Supplies	4,282.94	0.00	0.00	0.00	133.95	10,783.31		15,200.20
5000-5999	Services and Other Operating Expenditures	138,793.60	0.00	0.00	0.00	0.00	1,240,184.34		1,378,977.94
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	546,125.38	0.00	0.00	0.00	133.95	5,849,530.85	0.00	6,395,790.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	155,686.50		155,686.50
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	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	155,686.50	0.00	155,686.50
	TOTAL BEFORE OBJECT 8980	546,125.38	0.00	0.00	0.00	133.95	6,005,217.35	0.00	6,551,476.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,869.26
	TOTAL COSTS								6,595,345.94
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	38,653.21		38,653.21
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	31,006.25		31,006.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	275.00		275.00
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	69,934.46	0.00	69,934.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	69,934.46	0.00	69,934.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,869.26
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)								4,633,988.77
	TOTAL COSTS								4,747,792.49

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

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

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	6,304,683.65	4,225,264.75
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)	6,304,683.65	4,225,264.75

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	455.00
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)	455.00

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

SELPA: El Dorado County (BU)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

SELPA:

El Dorado County (BU)

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)	
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

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

09 61978 0000000
Report SEMA
F8ARZ6PF98(2024-25)

SELPA: El Dorado County (BU)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

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

Actual
Expenditures
Comparison
Year
2023-24

Difference
(A - B)

6,965,902.94

370,557.00

6,595,345.94

6,304,683.65

0.00

6,304,683.65

0.00

0.00

6,595,345.94

6,304,683.65

290,662.29

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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.

Actual
FY 2024-25

Comparison
Year
2018-19

Difference

6,965,902.94

370,557.00

6,595,345.94

3,930,847.06

0.00

3,930,847.06

0.00

0.00

6,595,345.94

3,930,847.06

478.00

278.00

13,797.79

14,139.74

(341.94)

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison
Year

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

09 61978 0000000
Report SEMA
F8ARZ6PF98(2024-25)

SELPA: El Dorado County (BU)

		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 v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	4,747,792.49	4,225,264.75	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,225,264.75	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	4,747,792.49	4,225,264.75	522,527.74

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

		Actual FY 2024-25	Comparison Year 2018-19	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	4,747,792.49	2,822,906.15	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		2,822,906.15	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	4,747,792.49	2,822,906.15	
	b. Special education unduplicated pupil count	478.00	278.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,932.62	10,154.34	(221.72)

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 .

Lisa Donaldson

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SELPA: El Dorado County (BU)

Object Code	Description	El Dorado County Office of Education (BU00)	Buckeye Union Elementary (BU01)	Camino Union Elementary (BU02)	Gold Oak Union Elementary (BU03)	Gold Trail Union Elementary (BU04)	Mother Lode Union Elementary (BU05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: El Dorado County (BU)

Object Code	Description	El Dorado County Office of Education (BU00)	Buckeye Union Elementary (BU01)	Camino Union Elementary (BU02)	Gold Oak Union Elementary (BU03)	Gold Trail Union Elementary (BU04)	Mother Lode Union Elementary (BU05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: El Dorado County (BU)

Object Code	Description	Pioneer Union Elementary (BU06)	Placerville Union Elementary (BU07)	Pollock Pines Elementary (BU08)	Rescue Union Elementary (BU09)	El Dorado Union High (BU10)	Black Oak Mine Unified (BU11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: El Dorado County (BU)

Object Code	Description	Pioneer Union Elementary (BU06)	Placerville Union Elementary (BU07)	Pollock Pines Elementary (BU08)	Rescue Union Elementary (BU09)	El Dorado Union High (BU10)	Black Oak Mine Unified (BU11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: El Dorado County (BU)

Object Code	Description	Indian Diggings Elementary (BU14)	Latrobe Elementary (BU15)	Silver Fork Elementary (BU16)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: El Dorado County (BU)

Object Code	Description	Indian Diggings Elementary (BU14)	Latrobe Elementary (BU15)	Silver Fork Elementary (BU16)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								478.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	39,543.50	0.00	0.00	0.00	0.00	2,364,706.20		2,404,249.70
2000-2999	Classified Salaries	248,757.98	0.00	0.00	0.00	0.00	1,476,112.96		1,724,870.94
3000-3999	Employee Benefits	173,488.62	0.00	0.00	0.00	0.00	1,427,106.76		1,600,595.38
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	45,800.00		78,100.00
5000-5999	Services and Other Operating Expenditures	104,553.00	0.00	0.00	0.00	0.00	1,743,433.33		1,847,986.33
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	598,443.10	0.00	0.00	0.00	200.00	7,057,159.25	0.00	7,655,802.35
7310	Transfers of Indirect Costs	169,434.00	0.00	0.00	0.00	0.00	0.00		169,434.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	169,434.00	0.00	0.00	0.00	0.00	0.00	0.00	169,434.00
	TOTAL COSTS	767,877.10	0.00	0.00	0.00	200.00	7,057,159.25	0.00	7,825,236.35
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	39,543.50	0.00	0.00	0.00	0.00	2,364,706.20		2,404,249.70
2000-2999	Classified Salaries	248,757.98	0.00	0.00	0.00	0.00	1,227,995.44		1,476,753.42
3000-3999	Employee Benefits	173,488.62	0.00	0.00	0.00	0.00	1,313,722.99		1,487,211.61
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	45,800.00		78,100.00
5000-5999	Services and Other Operating Expenditures	104,553.00	0.00	0.00	0.00	0.00	1,743,433.33		1,847,986.33
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	598,443.10	0.00	0.00	0.00	200.00	6,695,657.96	0.00	7,294,301.06
7310	Transfers of Indirect Costs	169,434.00	0.00	0.00	0.00	0.00	0.00		169,434.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	169,434.00	0.00	0.00	0.00	0.00	0.00	0.00	169,434.00
	TOTAL BEFORE OBJECT 8980	767,877.10	0.00	0.00	0.00	200.00	6,695,657.96	0.00	7,463,735.06
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								33,362.29
	TOTAL COSTS								7,497,097.35

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,500.00		2,500.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	63,765.46		63,765.46
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	26,885.80		26,885.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	3,500.00		3,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,570.00		6,570.00
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	103,221.26	0.00	103,221.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	103,221.26	0.00	103,221.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								33,362.29
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)								5,759,338.33
	TOTAL COSTS								5,895,921.88

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								478.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	37,635.08	0.00	0.00	0.00	0.00	2,312,438.17		2,350,073.25
2000-2999	Classified Salaries	246,781.32	0.00	0.00	0.00	0.00	1,281,541.11		1,528,322.43
3000-3999	Employee Benefits	118,632.44	0.00	0.00	0.00	0.00	1,376,592.18		1,495,224.62
4000-4999	Books and Supplies	4,282.94	0.00	0.00	0.00	133.95	10,783.31		15,200.20
5000-5999	Services and Other Operating Expenditures	138,793.60	0.00	0.00	0.00	0.00	1,282,602.34		1,421,395.94
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	546,125.38	0.00	0.00	0.00	133.95	6,263,957.11	0.00	6,810,216.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	155,686.50		155,686.50
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)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	155,686.50	0.00	155,686.50
	TOTAL COSTS	546,125.38	0.00	0.00	0.00	133.95	6,419,643.61	0.00	6,965,902.94
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	272,750.12		272,750.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	99,258.14		99,258.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	42,418.00		42,418.00
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	414,426.26	0.00	414,426.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	414,426.26	0.00	414,426.26
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								43,869.26
	TOTAL COSTS								370,557.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	37,635.08	0.00	0.00	0.00	0.00	2,312,438.17		2,350,073.25
2000-2999	Classified Salaries	246,781.32	0.00	0.00	0.00	0.00	1,008,790.99		1,255,572.31
3000-3999	Employee Benefits	118,632.44	0.00	0.00	0.00	0.00	1,277,334.04		1,395,966.48
4000-4999	Books and Supplies	4,282.94	0.00	0.00	0.00	133.95	10,783.31		15,200.20
5000-5999	Services and Other Operating Expenditures	138,793.60	0.00	0.00	0.00	0.00	1,240,184.34		1,378,977.94
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	546,125.38	0.00	0.00	0.00	133.95	5,849,530.85	0.00	6,395,790.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	155,686.50		155,686.50
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)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	155,686.50	0.00	155,686.50
	TOTAL BEFORE OBJECT 8980	546,125.38	0.00	0.00	0.00	133.95	6,005,217.35	0.00	6,551,476.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,869.26
	TOTAL COSTS								6,595,345.94
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	38,653.21		38,653.21
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	31,006.25		31,006.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	275.00		275.00
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	69,934.46	0.00	69,934.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	69,934.46	0.00	69,934.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								43,869.26

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,633,988.77
	TOTAL COSTS								4,747,792.49

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

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

09 61978 0000000
Report SEMB
F8ARZ6PF98(2024-25)

SELPA: El Dorado County (BU)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: El Dorado County (BU)

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

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

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

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

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

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

09 61978 0000000
Report SEMB
F8ARZ6PF98(2024-25)

SELPA: El Dorado County (BU)

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

Budgeted
Amounts
(LB-B
Worksheet)
FY 2025-26

7,825,236.35

328,139.00

7,497,097.35

7,497,097.35

Column B

Actual
Expenditures
Comparison
Year
2024-25

6,597,533.00

0.00

6,597,533.00

0.00

0.00

6,597,533.00

Column C

Difference
(A - B)

899,564.35

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

7,825,236.35

328,139.00

7,497,097.35

7,497,097.35

478.00

Comparison
Year
2018-19

3,930,847.06

0.00

3,930,847.06

0.00

0.00

3,930,847.06

278.00

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

09 61978 0000000
Report SEMB
F8ARZ6PF98(2024-25)

SELPA: El Dorado County (BU)

e. Per capita state and local expenditures (Test2c/Test2d)	15,684.30	14,139.74	1,544.57
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2025-26	Comparison Year 2024-25	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	5,895,921.88	4,749,979.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,749,979.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,895,921.88	4,749,979.55	1,145,942.33

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

	Budget FY 2025-26	Comparison Year 2018-19	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,895,921.88	2,822,906.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,822,906.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,895,921.88	2,822,906.15	
b. Special education unduplicated pupil count	478.00	278.00	
c. Per capita local expenditures (Test4a/Test4b)	12,334.56	10,154.34	2,180.23

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .

Lisa Donaldson

Contact Name

Asst Supt Business Svcs

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Telephone Number

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

SELPA: El Dorado County (BU)

Title

Email Address

SELPA: El Dorado County (BU)

Object Code	Description	El Dorado County Office of Education (BU00)	Buckeye Union Elementary (BU01)	Camino Union Elementary (BU02)	Gold Oak Union Elementary (BU03)	Gold Trail Union Elementary (BU04)	Mother Lode Union Elementary (BU05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: El Dorado County (BU)

Object Code	Description	El Dorado County Office of Education (BU00)	Buckeye Union Elementary (BU01)	Camino Union Elementary (BU02)	Gold Oak Union Elementary (BU03)	Gold Trail Union Elementary (BU04)	Mother Lode Union Elementary (BU05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: El Dorado County (BU)

Object Code	Description	Pioneer Union Elementary (BU06)	Placerville Union Elementary (BU07)	Pollock Pines Elementary (BU08)	Rescue Union Elementary (BU09)	El Dorado Union High (BU10)	Black Oak Mine Unified (BU11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: El Dorado County (BU)

Object Code	Description	Pioneer Union Elementary (BU06)	Placerville Union Elementary (BU07)	Pollock Pines Elementary (BU08)	Rescue Union Elementary (BU09)	El Dorado Union High (BU10)	Black Oak Mine Unified (BU11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: El Dorado County (BU)

Object Code	Description	Indian Diggings Elementary (BU14)	Latrobe Elementary (BU15)	Silver Fork Elementary (BU16)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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

SELPA: El Dorado County (BU)

Object Code	Description	Indian Diggings Elementary (BU14)	Latrobe Elementary (BU15)	Silver Fork Elementary (BU16)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	109.31	0.00	0.00	(54,314.00)				
Other Sources/Uses Detail					0.00	792,624.65		
Fund Reconciliation							229,436.81	803,921.05
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(109.31)	54,314.00	0.00				
Other Sources/Uses Detail					.75	0.00		
Fund Reconciliation							11,715.15	207,141.81
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	500,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	500,000.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	(500,000.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							500,000.00	22,713.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					792,623.90	0.00		
Fund Reconciliation							792,623.90	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	353,942.52		
Fund Reconciliation							1,880.00	377,218.43
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					353,942.52	0.00		
Fund Reconciliation							377,218.43	1,880.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	500,109.31	(500,109.31)	54,314.00	(54,314.00)	1,146,567.17	1,146,567.17	1,912,874.29	1,912,874.29

ALL FUNDS SUMMARY 2024-25 UNAUDITED ACTUALS									
	01	13	25	35	40	49	51	52	
2024-25	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			Developer Fees			2017 COP / Mello Roos	Bond Tax Collection Bond Repayment	2017 COP	
Revenues	49,930,062	3,118,983	659,712	236,779	20,625	4,141,168	2,580,635	(4,242)	60,683,721
Expenditures	50,088,135	3,048,393	550,416	3,555,987	-	26,014	2,555,364	353,943	60,178,252
Excess/Deficiencies	(158,073)	70,590	109,295	(3,319,208)	20,625	4,115,155	25,271	(358,185)	505,469
Transfers In					792,624			353,943	1,146,566
Transfers Out	792,624		-			353,943			1,146,566
Other Sources									
Net Increase/Decrease	(950,697)	70,590	109,295	(3,319,208)	813,249	3,761,212	25,271	(4,242)	505,469
Beginning Balance	16,836,662	3,336,592	839,980	7,410,212	762,662	9,477,055	2,587,575	4,242	41,254,980
Audit Adjustment						(1,696,822)			(1,696,822)
Ending Balance	15,885,965	3,407,182	949,275	4,091,004	1,575,910	11,541,444	2,612,846	-	40,063,627

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.08%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$28,083,622.43
	Appropriations Subject to Limit	\$28,083,622.43
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.71%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2025

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

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