



# 2024-25 UNAUDITED ACTUALS



## Fiscal Services

5115 Dudley Blvd. | McClellan, CA 95652 | Sacramento County

[www.TRUSD.net](http://www.TRUSD.net)

**Our Mission:**  
**To Inspire Each Student to Extraordinary Achievement Every Day**

## **L. 1. PRESENT and APPROVE Twin Rivers Unified School District 2024-2025 Unaudited Actuals**

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### **Quick Summary / Abstract**

Attached for Board review and approval is the Twin Rivers Unified School District's 2024-2025 Unaudited Actuals using the state's required format. The District is required to provide this information through the Sacramento County Office of Education (SCOE) to the California Department of Education (CDE), in the state's format, prior to October 15, 2025.

In addition to the 2024-2025 Unaudited Actuals, the report displays the District's 2025-2026 Adopted Budget; however, the Budget now utilizes the 2024-2025 Unaudited Actuals' ending fund balances as the 2025-2026 beginning fund balances (instead of estimated beginning fund balances). The 2024-2025 Unaudited Actuals' ending fund balance is less for the restricted programs and slightly higher for the unrestricted programs compared to the 2025-2026 estimated beginning fund balance. The difference between Unaudited Actuals and Estimated Actuals is 1.30% of expenditures.

The Superintendent recommends the approval of the Twin Rivers Unified School District 2024-2025 Unaudited Actuals. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, [kate.ingersoll@trusd.net](mailto:kate.ingersoll@trusd.net), (916) 566-1600 ext. 31112, or Ryan DiGiulio, Chief Business Official, [ryan.digiulio@trusd.net](mailto:ryan.digiulio@trusd.net), (916) 566-1600 ext. 31203.

### **Rationale**

Attached for Board review and approval is the Twin Rivers Unified School District's 2024-2025 Unaudited Actuals using the state's required format. The District is required to provide this information through the Sacramento County Office of Education (SCOE) to the California Department of Education (CDE), in the state's format, prior to October 15, 2025.

The Superintendent recommends the approval of the Twin Rivers Unified School District 2024-2025 Unaudited Actuals. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, [kate.ingersoll@trusd.net](mailto:kate.ingersoll@trusd.net), (916) 566-1600 ext. 31112 or, Ryan DiGiulio, Chief Business Official, [ryan.digiulio@trusd.net](mailto:ryan.digiulio@trusd.net), (916) 566-1600 ext. 31203.

### **Supporting Documents**

 [2024-25 TRUSD Unaudited Actuals Presentation](#)

 [2024-25 Unaudited Actuals Report](#)

## **2024-25 UNAUDITED ACTUALS**

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**Twin Rivers Unified School District**  
**Fiscal Services**

General Fund  
Statement of Revenues, Expenditures and Fund Balance  
Unaudited Actuals  
2024-25

Revenues:	Unrestricted	Restricted	Total Fund
LCFF Sources	\$ 372,146,646	\$ 1,787,890	\$ 373,934,536
Federal	-	40,079,479	40,079,479
State	9,948,306	112,287,868	122,236,174
Local	17,591,385	8,367,019	25,958,404
Transfers from Other Funds	370,500	-	370,500
Other Sources	-	-	-
Contributions	(58,593,232)	58,593,232	-
<b>Total Revenue:</b>	<b>\$ 341,463,606</b>	<b>\$ 221,115,488</b>	<b>\$ 562,579,094</b>
Expenditures:			
Certificated Salaries	\$ 136,347,521	\$ 51,756,587	188,104,108
Classified Salaries	50,963,312	21,231,673	72,194,985
Employee Benefits	69,144,472	42,663,558	111,808,030
Books and Supplies	14,110,052	12,620,808	26,730,860
Operations and Services	33,343,646	80,845,488	114,189,134
Capital Outlay and Equipment	2,506,027	17,665,343	20,171,371
Other Outgo	1,395,754	2,331,512	3,727,266
Indirect Costs	(7,239,156)	5,819,840	(1,419,316)
Transfers to Other Funds	47,398,292	-	47,398,292
<b>Total Expenditures:</b>	<b>\$ 347,969,920</b>	<b>\$ 234,934,809</b>	<b>\$ 582,904,729</b>
<b>Net Increase/(Decrease) in Fund Balance:</b>	<b>\$ (6,506,314)</b>	<b>\$ (13,819,321)</b>	<b>\$ (20,325,635)</b>
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 79,600,888	\$ 108,781,200	\$ 188,382,087
<b>Ending Fund Balance Before Reserves:</b>	<b>\$ 73,094,573</b>	<b>\$ 94,961,879</b>	<b>\$ 168,056,452</b>
Components of Ending Fund Balance:			
Nonspendable	\$ 2,547,094	\$ -	\$ 2,547,094
Restricted	-	94,961,879	94,961,879
Committed	20,660,502	-	20,660,502
Assigned	1,984,237	-	1,984,237
Unassigned - Economic Uncertainties	47,902,740	-	47,902,740
<b>Unassigned (Available) Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Twin Rivers Unified School District  
Fiscal Services**

Other Funds  
Statement of Revenues, Expenditures and Fund Balance  
Unaudited Actuals  
2024-25

	STUDENT ACTIVITY SPECIAL REVENUE	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS
Revenues	\$ 1,300,760	\$ 4,766,030	\$ 13,158,966	\$ 31,052,756	\$ 303,314
Expenditures	\$ 1,262,867	\$ 5,444,839	\$ 12,338,240	\$ 28,529,321	\$ -
Net Inc/(Dec) in Fund Balance	\$ 37,893	\$ (678,809)	\$ 820,726	\$ 2,523,434	\$ 303,314
Beginning Fund Balance	\$ 570,494	\$ 1,851,080	\$ 3,670,135	\$ 15,991,765	\$ 7,135,457
Ending Fund Balance before Reserves	\$ 608,387	\$ 1,172,271	\$ 4,490,861	\$ 18,515,199	\$ 7,438,771
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ 511	\$ -	\$ 216,417	\$ -
Restricted	\$ 608,387	\$ 995,020	\$ 4,490,861	\$ 18,298,782	\$ -
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ 176,740	\$ -	\$ -	\$ 7,438,771
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	DEFERRED MAINTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY
Revenues	\$ 11,971,032	\$ 3,048,734	\$ 1,376,889	\$ 3,134,421	\$ 39,403,979
Expenditures	\$ 11,774,141	\$ 30,943,375	\$ 3,057,827	\$ 14,986,501	\$ 36,924,868
Net Inc/(Dec) in Fund Balance	\$ 196,891	\$ (27,894,641)	\$ (1,680,939)	\$ (11,852,080)	\$ 2,479,111
Beginning Fund Balance	\$ 4,124,693	\$ 56,036,276	\$ 26,550,313	\$ 16,295,475	\$ 91,119,737
Ending Fund Balance before Reserves	\$ 4,321,584	\$ 28,141,635	\$ 24,869,374	\$ 4,443,395	\$ 93,598,847
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ 28,117,242	\$ 24,869,374	\$ 4,443,395	\$ 55,149,227
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ 4,321,584	\$ 24,393	\$ -	\$ -	\$ 38,449,620
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**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	51.95%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$12,822,998.56
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$244,693,670.39
	Appropriations Subject to Limit	\$244,693,670.39
	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	7.79%
	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 23, 2025

Printed Name: Sascha Vogt

Title: Clerk

To the Superintendent of Public Instruction:

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

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

County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

For County Office of Education:

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Executive Director Fiscal Services

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Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,668.19	20,566.86	20,668.19	20,998.00	20,998.00	20,998.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,668.19	20,566.86	20,668.19	20,998.00	20,998.00	20,998.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	55.01	58.51	55.01	52.00	52.00	52.00
b. Special Education-Special Day Class	12.44	10.88	12.44	12.00	12.00	12.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	67.45	69.39	67.45	64.00	64.00	64.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,735.64	20,636.25	20,735.64	21,062.00	21,062.00	21,062.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	2,137.02	2,128.71	2,137.02	2,159.00	2,159.00	2,159.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	2,137.02	2,128.71	2,137.02	2,159.00	2,159.00	2,159.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,137.02	2,128.71	2,137.02	2,159.00	2,159.00	2,159.00

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	372,146,646.08	1,787,890.00	373,934,536.08	386,123,312.00	1,800,000.00	387,923,312.00	3.7%
2) Federal Revenue		8100-8299	0.00	40,079,479.41	40,079,479.41	0.00	31,022,256.00	31,022,256.00	-22.6%
3) Other State Revenue		8300-8599	9,948,306.02	112,287,868.10	122,236,174.12	9,948,481.00	93,502,858.00	103,451,339.00	-15.4%
4) Other Local Revenue		8600-8799	17,591,385.33	8,367,019.03	25,958,404.36	11,531,883.00	700,672.00	12,232,555.00	-52.9%
5) TOTAL, REVENUES			399,686,337.43	162,522,256.54	562,208,593.97	407,603,676.00	127,025,786.00	534,629,462.00	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	136,347,520.53	51,756,587.05	188,104,107.58	138,382,342.00	55,647,832.00	194,030,174.00	3.2%
2) Classified Salaries		2000-2999	50,963,311.58	21,231,673.44	72,194,985.02	54,178,675.00	23,514,880.00	77,693,555.00	7.6%
3) Employee Benefits		3000-3999	69,144,472.30	42,663,558.08	111,808,030.38	76,361,693.00	47,473,052.00	123,834,745.00	10.8%
4) Books and Supplies		4000-4999	14,110,051.50	12,620,808.29	26,730,859.79	13,759,413.00	16,578,880.00	30,338,293.00	13.5%
5) Services and Other Operating Expenditures		5000-5999	33,343,646.15	80,845,487.52	114,189,133.67	31,041,224.00	59,470,072.00	90,511,296.00	-20.7%
6) Capital Outlay		6000-6999	2,506,027.43	17,665,343.08	20,171,370.51	11,173,689.00	1,973,029.00	13,146,718.00	-34.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,395,753.89	2,331,511.81	3,727,265.70	1,104,389.00	2,424,718.00	3,529,107.00	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,239,155.77)	5,819,839.63	(1,419,316.14)	(12,399,541.00)	10,462,691.00	(1,936,850.00)	36.5%
9) TOTAL, EXPENDITURES			300,571,627.61	234,934,808.90	535,506,436.51	313,601,884.00	217,545,154.00	531,147,038.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,114,709.82	(72,412,552.36)	26,702,157.46	94,001,792.00	(90,519,368.00)	3,482,424.00	-87.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	370,500.00	0.00	370,500.00	370,500.00	0.00	370,500.00	0.0%
b) Transfers Out		7600-7629	47,398,292.39	0.00	47,398,292.39	32,775,000.00	0.00	32,775,000.00	-30.9%
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	(58,593,231.86)	58,593,231.86	0.00	(62,327,009.00)	62,327,009.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,621,024.25)	58,593,231.86	(47,027,792.39)	(94,731,509.00)	62,327,009.00	(32,404,500.00)	-31.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,506,314.43)	(13,819,320.50)	(20,325,634.93)	(729,717.00)	(28,192,359.00)	(28,922,076.00)	42.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,600,887.53	108,781,199.54	188,382,087.07	73,094,573.10	94,961,879.04	168,056,452.14	-10.8%
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)			79,600,887.53	108,781,199.54	188,382,087.07	73,094,573.10	94,961,879.04	168,056,452.14	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,600,887.53	108,781,199.54	188,382,087.07	73,094,573.10	94,961,879.04	168,056,452.14	-10.8%
2) Ending Balance, June 30 (E + F1e)			73,094,573.10	94,961,879.04	168,056,452.14	72,364,856.10	66,769,520.04	139,134,376.14	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.0%
Stores		9712	2,319,227.83	0.00	2,319,227.83	2,319,227.83	0.00	2,319,227.83	0.0%
Prepaid Items		9713	47,865.85	0.00	47,865.85	47,865.85	0.00	47,865.85	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	94,961,879.04	94,961,879.04	0.00	66,873,875.99	66,873,875.99	-29.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,660,502.00	0.00	20,660,502.00	20,660,502.00	0.00	20,660,502.00	0.0%
Board Resolution for Technology	0000	9760	4,000,000.00		4,000,000.00			0.00	
Board Resolution for HVAC	0000	9760	10,000,000.00		10,000,000.00			0.00	
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00		6,660,502.00			0.00	
Board Resolution for Technology	0000	9760			0.00	4,000,000.00		4,000,000.00	
Board Resolution for HVAC	0000	9760			0.00	10,000,000.00		10,000,000.00	
Board Resolution for Employee Recruitment	0000	9760			0.00	6,660,502.00		6,660,502.00	
d) Assigned									
Other Assignments		9780	1,984,236.93	0.00	1,984,236.93	1,984,236.93	0.00	1,984,236.93	0.0%
Site Base Allocation C/O	0000	9780	184,034.07		184,034.07			0.00	
Athletics C/O	0000	9780	386.67		386.67			0.00	
Police Supplemental C/O	0000	9780	187,706.74		187,706.74			0.00	
Facilities/Rental Fee C/O	0000	9780	14,765.00		14,765.00			0.00	
Instructional Materials C/O	0000	9780	500,556.04		500,556.04			0.00	
Lost Library Books C/O	0000	9780	13,988.29		13,988.29			0.00	
LCFF Supplemental/Concentration C/O	0000	9780	685,072.80		685,072.80			0.00	
LCFF Supplemental C/O	0000	9780	23,758.82		23,758.82			0.00	
LCFF Supplemental - Charters C/O	0000	9780	373,968.50		373,968.50			0.00	
Site Base Allocation C/O	0000	9780			0.00	184,034.07		184,034.07	
Athletics C/O	0000	9780			0.00	386.67		386.67	
Police Supplemental C/O	0000	9780			0.00	187,706.74		187,706.74	

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)	
Facilities/Rental Fee C/O	0000	9780			0.00	14,765.00		14,765.00	
Instructional Materials C/O	0000	9780			0.00	500,556.04		500,556.04	
Lost Library Books C/O	0000	9780			0.00	13,988.29		13,988.29	
LCFF Supplemental/Concentration C/O	0000	9780			0.00	685,072.80		685,072.80	
LCFF Supplemental C/O	0000	9780			0.00	23,758.82		23,758.82	
LCFF Supplemental - Charters C/O	0000	9780			0.00	373,968.50		373,968.50	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	47,902,740.49	0.00	47,902,740.49	47,173,023.49	0.00	47,173,023.49	-1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(104,355.95)	(104,355.95)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	102,950,105.71	86,928,050.51	189,878,156.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	61,980.90	161,762.50	223,743.40				
c) in Revolving Cash Account		9130	180,000.00	0.00	180,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,001,537.35	0.00	1,001,537.35				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,247,112.06	23,802,986.31	31,050,098.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	666,353.48	688.63	667,042.11				
6) Stores		9320	2,319,227.83	0.00	2,319,227.83				
7) Prepaid Expenditures		9330	47,865.85	0.00	47,865.85				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			114,474,183.18	110,893,487.95	225,367,671.13				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	41,342,439.01	7,296,410.49	48,638,849.50				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	37,171.07	2,577,397.50	2,614,568.57				
4) Current Loans		9640	0.00	0.00	0.00				

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)	
5) Unearned Revenue		9650	0.00	6,057,800.92	6,057,800.92				
6) TOTAL, LIABILITIES			41,379,610.08	15,931,608.91	57,311,218.99				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			73,094,573.10	94,961,879.04	168,056,452.14				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	233,711,421.00	0.00	233,711,421.00	271,962,178.00	0.00	271,962,178.00	16.4%
Education Protection Account State Aid - Current Year		8012	90,636,795.00	0.00	90,636,795.00	56,803,549.00	0.00	56,803,549.00	-37.3%
State Aid - Prior Years		8019	252,428.00	0.00	252,428.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	294,665.34	0.00	294,665.34	300,000.00	0.00	300,000.00	1.8%
Timber Yield Tax		8022	6.27	0.00	6.27	0.00	0.00	0.00	-100.0%
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	44,176,414.79	0.00	44,176,414.79	46,500,000.00	0.00	46,500,000.00	5.3%
Unsecured Roll Taxes		8042	1,656,151.42	0.00	1,656,151.42	2,000,000.00	0.00	2,000,000.00	20.8%
Prior Years' Taxes		8043	540,088.48	0.00	540,088.48	800,000.00	0.00	800,000.00	48.1%
Supplemental Taxes		8044	1,760,445.44	0.00	1,760,445.44	2,400,000.00	0.00	2,400,000.00	36.3%
Education Revenue Augmentation Fund (ERAF)		8045	16,933,834.83	0.00	16,933,834.83	18,000,000.00	0.00	18,000,000.00	6.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,068,719.83	0.00	5,068,719.83	4,400,000.00	0.00	4,400,000.00	-13.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	14,508.14	0.00	14,508.14	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(7,254.07)	0.00	(7,254.07)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			395,038,224.47	0.00	395,038,224.47	403,165,727.00	0.00	403,165,727.00	2.1%
<b>LCFF Transfers</b>									
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%



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)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,891,578.39)	0.00	(22,891,578.39)	(17,042,415.00)	0.00	(17,042,415.00)	-25.6%
Property Taxes Transfers		8097	0.00	1,787,890.00	1,787,890.00	0.00	1,800,000.00	1,800,000.00	0.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>372,146,646.08</b>	<b>1,787,890.00</b>	<b>373,934,536.08</b>	<b>386,123,312.00</b>	<b>1,800,000.00</b>	<b>387,923,312.00</b>	<b>3.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,521,020.45	8,521,020.45	0.00	8,524,418.00	8,524,418.00	0.0%
Special Education Discretionary Grants		8182	0.00	619,237.93	619,237.93	0.00	657,835.00	657,835.00	6.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,109,233.73	15,109,233.73		16,571,732.00	16,571,732.00	9.7%
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		1,402,488.57	1,402,488.57		1,498,213.00	1,498,213.00	6.8%
Title III, Immigrant Student Program	4201	8290		108,067.98	108,067.98		270,307.00	270,307.00	150.1%
Title III, English Learner Program	4203	8290		1,178,994.58	1,178,994.58		1,085,483.00	1,085,483.00	-7.9%
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		2,678,466.22	2,678,466.22		2,085,592.00	2,085,592.00	-22.1%
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	10,461,969.95	10,461,969.95	0.00	328,676.00	328,676.00	-96.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>40,079,479.41</b>	<b>40,079,479.41</b>	<b>0.00</b>	<b>31,022,256.00</b>	<b>31,022,256.00</b>	<b>-22.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		28,723,873.13	28,723,873.13		28,939,544.00	28,939,544.00	0.8%
Prior Years	6500	8319		(2,124.00)	(2,124.00)		0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	1,024,778.00	0.00	1,024,778.00	1,068,431.00	0.00	1,068,431.00	4.3%
Lottery - Unrestricted and Instructional Materials		8560	4,707,616.08	2,251,004.51	6,958,620.59	4,528,228.00	1,944,056.00	6,472,284.00	-7.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		30,931,594.36	30,931,594.36		31,615,546.00	31,615,546.00	2.2%
After School Education and Safety (ASES)	6010	8590		5,584,236.35	5,584,236.35		4,925,569.00	4,925,569.00	-11.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		207,035.13	207,035.13		135,475.00	135,475.00	-34.6%
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		797,146.30	797,146.30		908,560.00	908,560.00	14.0%
Arts and Music in Schools (Prop 28)	6770	8590		4,319,312.00	4,319,312.00		4,319,312.00	4,319,312.00	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	4,215,911.94	39,475,790.32	43,691,702.26	4,351,822.00	20,714,796.00	25,066,618.00	-42.6%
TOTAL, OTHER STATE REVENUE			9,948,306.02	112,287,868.10	122,236,174.12	9,948,481.00	93,502,858.00	103,451,339.00	-15.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	9,520.00	0.00	9,520.00	0.00	0.00	0.00	-100.0%
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	147,615.17	0.00	147,615.17	95,000.00	0.00	95,000.00	-35.6%
Interest		8660	8,606,264.19	0.00	8,606,264.19	6,400,000.00	0.00	6,400,000.00	-25.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	436,570.59	0.00	436,570.59	423,000.00	0.00	423,000.00	-3.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	7,254.07	0.00	7,254.07	0.00	0.00	0.00	-100.0%
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	2,211,223.11	8,367,019.03	10,578,242.14	1,115,500.00	700,672.00	1,816,172.00	-82.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%

**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)	
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	6,172,938.20	0.00	6,172,938.20	3,498,383.00	0.00	3,498,383.00	-43.3%
TOTAL, OTHER LOCAL REVENUE			17,591,385.33	8,367,019.03	25,958,404.36	11,531,883.00	700,672.00	12,232,555.00	-52.9%
TOTAL, REVENUES			399,686,337.43	162,522,256.54	562,208,593.97	407,603,676.00	127,025,786.00	534,629,462.00	-4.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	105,246,766.80	39,529,813.70	144,776,580.50	108,908,714.00	42,237,988.00	151,146,702.00	4.4%
Certificated Pupil Support Salaries		1200	10,948,557.88	8,324,362.36	19,272,920.24	9,672,013.00	9,364,381.00	19,036,394.00	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	18,845,922.22	1,472,506.21	20,318,428.43	18,587,120.00	1,518,640.00	20,105,760.00	-1.0%
Other Certificated Salaries		1900	1,306,273.63	2,429,904.78	3,736,178.41	1,214,495.00	2,526,823.00	3,741,318.00	0.1%
TOTAL, CERTIFICATED SALARIES			136,347,520.53	51,756,587.05	188,104,107.58	138,382,342.00	55,647,832.00	194,030,174.00	3.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,028,968.83	9,904,196.18	11,933,165.01	2,455,129.00	11,716,508.00	14,171,637.00	18.8%
Classified Support Salaries		2200	21,191,115.88	5,107,552.94	26,298,668.82	20,995,300.00	5,883,505.00	26,878,805.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	6,710,680.91	979,192.50	7,689,873.41	7,313,749.00	882,701.00	8,196,450.00	6.6%
Clerical, Technical and Office Salaries		2400	18,774,328.87	2,585,619.08	21,359,947.95	19,463,516.00	2,505,790.00	21,969,306.00	2.9%
Other Classified Salaries		2900	2,258,217.09	2,655,112.74	4,913,329.83	3,950,981.00	2,526,376.00	6,477,357.00	31.8%
TOTAL, CLASSIFIED SALARIES			50,963,311.58	21,231,673.44	72,194,985.02	54,178,675.00	23,514,880.00	77,693,555.00	7.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	24,199,009.48	24,528,180.10	48,727,189.58	24,752,246.00	26,524,251.00	51,276,497.00	5.2%
PERS		3201-3202	13,230,633.26	5,799,580.87	19,030,214.13	14,716,493.00	7,427,494.00	22,143,987.00	16.4%
OASDI/Medicare/Alternative		3301-3302	5,589,751.02	2,322,773.16	7,912,524.18	6,013,386.00	2,945,732.00	8,959,118.00	13.2%
Health and Welfare Benefits		3401-3402	21,617,457.66	8,715,284.10	30,332,741.76	26,064,392.00	11,872,919.00	37,937,311.00	25.1%
Unemployment Insurance		3501-3502	128,709.53	36,600.97	165,310.50	117,121.00	41,919.00	159,040.00	-3.8%
Workers' Compensation		3601-3602	3,204,024.08	1,248,262.32	4,452,286.40	3,209,373.00	1,421,410.00	4,630,783.00	4.0%
OPEB, Allocated		3701-3702	1,128,445.15	0.00	1,128,445.15	1,264,000.00	0.00	1,264,000.00	12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	46,442.12	12,876.56	59,318.68	224,682.00	(2,760,673.00)	(2,535,991.00)	-4,375.2%
TOTAL, EMPLOYEE BENEFITS			69,144,472.30	42,663,558.08	111,808,030.38	76,361,693.00	47,473,052.00	123,834,745.00	10.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,519,571.44	3,153,776.81	5,673,348.25	1,742,167.00	1,944,256.00	3,686,423.00	-35.0%
Books and Other Reference Materials		4200	321,133.58	364,235.97	685,369.55	297,480.00	193,124.00	490,604.00	-28.4%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

34 76505 0000000  
Form 01  
F8AER8J3N4(2024-25)

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)	
Materials and Supplies		4300	10,254,221.47	6,629,339.96	16,883,561.43	11,106,491.00	13,020,596.00	24,127,087.00	42.9%
Noncapitalized Equipment		4400	1,015,125.01	2,473,455.55	3,488,580.56	613,275.00	1,420,904.00	2,034,179.00	-41.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,110,051.50	12,620,808.29	26,730,859.79	13,759,413.00	16,578,880.00	30,338,293.00	13.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,712,022.95	59,402,689.04	62,114,711.99	830,013.00	41,115,187.00	41,945,200.00	-32.5%
Travel and Conferences		5200	425,546.36	702,702.69	1,128,249.05	688,903.00	797,982.00	1,486,885.00	31.8%
Dues and Memberships		5300	141,240.45	82,404.00	223,644.45	109,928.00	93,500.00	203,428.00	-9.0%
Insurance		5400 - 5450	4,849,917.32	220,670.60	5,070,587.92	4,250,870.00	210,871.00	4,461,741.00	-12.0%
Operations and Housekeeping Services		5500	8,263,165.65	1,210.68	8,264,376.33	8,425,620.00	36,000.00	8,461,620.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,740,189.71	6,416,301.37	8,156,491.08	1,579,948.00	4,525,949.00	6,105,897.00	-25.1%
Transfers of Direct Costs		5710	(341,827.60)	341,827.60	0.00	(380,055.00)	380,055.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(368,525.90)	161,360.25	(207,165.65)	(289,851.00)	9,580.00	(280,271.00)	35.3%
Professional/Consulting Services and Operating Expenditures		5800	14,699,280.94	13,165,853.19	27,865,134.13	14,576,124.00	12,248,950.00	26,825,074.00	-3.7%
Communications		5900	1,222,636.27	350,468.10	1,573,104.37	1,249,724.00	51,998.00	1,301,722.00	-17.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,343,646.15	80,845,487.52	114,189,133.67	31,041,224.00	59,470,072.00	90,511,296.00	-20.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	590,246.20	590,246.20	445,148.00	0.00	445,148.00	-24.6%
Buildings and Improvements of Buildings		6200	243,067.30	7,053,599.06	7,296,666.36	9,660,852.00	716,574.00	10,377,426.00	42.2%
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	1,083,703.79	5,534,511.47	6,618,215.26	1,067,689.00	1,256,455.00	2,324,144.00	-64.9%
Equipment Replacement		6500	1,179,256.34	4,486,986.35	5,666,242.69	0.00	0.00	0.00	-100.0%
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			2,506,027.43	17,665,343.08	20,171,370.51	11,173,689.00	1,973,029.00	13,146,718.00	-34.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	8,667.00	8,667.00	0.00	45,000.00	45,000.00	419.2%
Tuition, Excess Costs, and/or Deficit Payments									



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)	
Payments to Districts or Charter Schools		7141	0.00	303,089.20	303,089.20	0.00	300,000.00	300,000.00	-1.0%
Payments to County Offices		7142	1,079,849.25	1,115,765.61	2,195,614.86	1,104,389.00	1,210,548.00	2,314,937.00	5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	903,990.00	903,990.00	0.00	869,170.00	869,170.00	-3.9%
Debt Service									
Debt Service - Interest		7438	75,371.03	0.00	75,371.03	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	240,533.61	0.00	240,533.61	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,395,753.89	2,331,511.81	3,727,265.70	1,104,389.00	2,424,718.00	3,529,107.00	-5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,819,839.63)	5,819,839.63	0.00	(10,462,691.00)	10,462,691.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,419,316.14)	0.00	(1,419,316.14)	(1,936,850.00)	0.00	(1,936,850.00)	36.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,239,155.77)	5,819,839.63	(1,419,316.14)	(12,399,541.00)	10,462,691.00	(1,936,850.00)	36.5%
TOTAL, EXPENDITURES			300,571,627.61	234,934,808.90	535,506,436.51	313,601,884.00	217,545,154.00	531,147,038.00	-0.8%
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	370,500.00	0.00	370,500.00	370,500.00	0.00	370,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			370,500.00	0.00	370,500.00	370,500.00	0.00	370,500.00	0.0%

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							
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,292.39	0.00	1,292.39	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	47,397,000.00	0.00	47,397,000.00	32,775,000.00	0.00	32,775,000.00	-30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			47,398,292.39	0.00	47,398,292.39	32,775,000.00	0.00	32,775,000.00	-30.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
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	(58,593,231.86)	58,593,231.86	0.00	(62,327,009.00)	62,327,009.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,593,231.86)	58,593,231.86	0.00	(62,327,009.00)	62,327,009.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(105,621,024.25)	58,593,231.86	(47,027,792.39)	(94,731,509.00)	62,327,009.00	(32,404,500.00)	-31.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function34 76505 0000000  
Form 01  
F8AER8J3N4(2024-25)

			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	372,146,646.08	1,787,890.00	373,934,536.08	386,123,312.00	1,800,000.00	387,923,312.00	3.7%
2) Federal Revenue		8100-8299	0.00	40,079,479.41	40,079,479.41	0.00	31,022,256.00	31,022,256.00	-22.6%
3) Other State Revenue		8300-8599	9,948,306.02	112,287,868.10	122,236,174.12	9,948,481.00	93,502,858.00	103,451,339.00	-15.4%
4) Other Local Revenue		8600-8799	17,591,385.33	8,367,019.03	25,958,404.36	11,531,883.00	700,672.00	12,232,555.00	-52.9%
5) TOTAL, REVENUES			399,686,337.43	162,522,256.54	562,208,593.97	407,603,676.00	127,025,786.00	534,629,462.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	157,587,397.60	121,228,463.30	278,815,860.90	166,779,394.00	123,970,224.95	290,749,618.95	4.3%
2) Instruction - Related Services	2000-2999		44,891,434.58	14,595,318.61	59,486,753.19	45,478,861.00	14,453,654.05	59,932,515.05	0.7%
3) Pupil Services	3000-3999		33,540,015.75	25,748,776.24	59,288,791.99	31,223,999.00	17,687,647.00	48,911,646.00	-17.5%
4) Ancillary Services	4000-4999		6,417,538.35	37,167,182.25	43,584,720.60	5,677,023.00	29,698,400.00	35,375,423.00	-18.8%
5) Community Services	5000-5999		0.00	13,042.00	13,042.00	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		25,096,381.46	7,358,668.80	32,455,050.26	21,871,922.00	11,594,046.00	33,465,968.00	3.1%
8) Plant Services	8000-8999		31,643,105.98	26,491,845.89	58,134,951.87	41,466,296.00	17,716,464.00	59,182,760.00	1.8%
9) Other Outgo	9000-9999		1,395,753.89	2,331,511.81	3,727,265.70	1,104,389.00	2,424,718.00	3,529,107.00	-5.3%
10) TOTAL, EXPENDITURES			300,571,627.61	234,934,808.90	535,506,436.51	313,601,884.00	217,545,154.00	531,147,038.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,114,709.82	(72,412,552.36)	26,702,157.46	94,001,792.00	(90,519,368.00)	3,482,424.00	-87.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	370,500.00	0.00	370,500.00	370,500.00	0.00	370,500.00	0.0%
b) Transfers Out		7600-7629	47,398,292.39	0.00	47,398,292.39	32,775,000.00	0.00	32,775,000.00	-30.9%
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	(58,593,231.86)	58,593,231.86	0.00	(62,327,009.00)	62,327,009.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,621,024.25)	58,593,231.86	(47,027,792.39)	(94,731,509.00)	62,327,009.00	(32,404,500.00)	-31.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,506,314.43)	(13,819,320.50)	(20,325,634.93)	(729,717.00)	(28,192,359.00)	(28,922,076.00)	42.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,600,887.53	108,781,199.54	188,382,087.07	73,094,573.10	94,961,879.04	168,056,452.14	-10.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

34 76505 0000000  
Form 01  
F8AER8J3N4(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,600,887.53	108,781,199.54	188,382,087.07	73,094,573.10	94,961,879.04	168,056,452.14	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,600,887.53	108,781,199.54	188,382,087.07	73,094,573.10	94,961,879.04	168,056,452.14	-10.8%
2) Ending Balance, June 30 (E + F1e)			73,094,573.10	94,961,879.04	168,056,452.14	72,364,856.10	66,769,520.04	139,134,376.14	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.0%
Stores		9712	2,319,227.83	0.00	2,319,227.83	2,319,227.83	0.00	2,319,227.83	0.0%
Prepaid Items		9713	47,865.85	0.00	47,865.85	47,865.85	0.00	47,865.85	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	94,961,879.04	94,961,879.04	0.00	66,873,875.99	66,873,875.99	-29.6%
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	20,660,502.00	0.00	20,660,502.00	20,660,502.00	0.00	20,660,502.00	0.0%
Board Resolution for Technology	0000	9760	4,000,000.00		4,000,000.00			0.00	
Board Resolution for HVAC	0000	9760	10,000,000.00		10,000,000.00			0.00	
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00		6,660,502.00			0.00	
Board Resolution for Technology	0000	9760			0.00	4,000,000.00		4,000,000.00	
Board Resolution for HVAC	0000	9760			0.00	10,000,000.00		10,000,000.00	
Board Resolution for Employee Recruitment	0000	9760			0.00	6,660,502.00		6,660,502.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,984,236.93	0.00	1,984,236.93	1,984,236.93	0.00	1,984,236.93	0.0%
Site Base Allocation C/O	0000	9780	184,034.07		184,034.07			0.00	
Athletics C/O	0000	9780	386.67		386.67			0.00	
Police Supplemental C/O	0000	9780	187,706.74		187,706.74			0.00	
Facilities/Rental Fee C/O	0000	9780	14,765.00		14,765.00			0.00	
Instructional Materials C/O	0000	9780	500,556.04		500,556.04			0.00	
Lost Library Books C/O	0000	9780	13,988.29		13,988.29			0.00	
LCFF Supplemental/Concentration C/O	0000	9780	685,072.80		685,072.80			0.00	
LCFF Supplemental C/O	0000	9780	23,758.82		23,758.82			0.00	
LCFF Supplemental - Charters C/O	0000	9780	373,968.50		373,968.50			0.00	
Site Base Allocation C/O	0000	9780			0.00	184,034.07		184,034.07	
Athletics C/O	0000	9780			0.00	386.67		386.67	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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Form 01  
F8AER8J3N4(2024-25)

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)	
Police Supplemental C/O	0000	9780			0.00	187,706.74		187,706.74	
Facilities/Rental Fee C/O	0000	9780			0.00	14,765.00		14,765.00	
Instructional Materials C/O	0000	9780			0.00	500,556.04		500,556.04	
Lost Library Books C/O	0000	9780			0.00	13,988.29		13,988.29	
LCFF Supplemental/Concentration C/O	0000	9780			0.00	685,072.80		685,072.80	
LCFF Supplemental C/O	0000	9780			0.00	23,758.82		23,758.82	
LCFF Supplemental - Charters C/O	0000	9780			0.00	373,968.50		373,968.50	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	47,902,740.49	0.00	47,902,740.49	47,173,023.49	0.00	47,173,023.49	-1.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(104,355.95)	(104,355.95)	New



Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	17,278,949.22	17,278,949.22
6211	Literacy Coaches and Reading Specialists Grant Program	2,340,601.11	1,651,757.11
6266	Educator Effectiveness, FY 2021-22	484,604.92	322,530.92
6300	Lottery: Instructional Materials	15,183,521.24	15,183,521.24
6383	Golden State Pathways Program	2,712,226.72	1,477,709.72
6500	Special Education	1,758,088.77	1,758,088.77
6546	Mental Health-Related Services	196,503.12	196,503.12
6547	Special Education Early Intervention Preschool Grant	3,367,428.65	3,118,793.65
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,926,939.27	17,080.27
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,952,789.17	469,107.17
7085	Learning Communities for School Success Program	511,844.26	66,652.26
7311	Classified School Employee Professional Development Block Grant	29,088.10	29,088.10
7339	Dual Enrollment Opportunities	231,493.20	75,108.20
7399	LCFF Equity Multiplier	8,076,446.87	4,091,291.87
7412	A-G Access/Success Grant	451,995.48	0.00
7413	A-G Learning Loss Mitigation Grant	161,624.57	0.00
7435	Learning Recovery Emergency Block Grant	16,993,579.55	8,083,539.55
7810	Other Restricted State	6,255,758.98	6,255,758.98
9010	Other Restricted Local	7,048,395.84	6,798,395.84
Total, Restricted Balance		94,961,879.04	66,873,875.99

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300,760.22	1,150,000.00	-13.2%
5) TOTAL, REVENUES			1,300,760.22	1,150,000.00	-13.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,099,286.08	1,001,500.00	-9.0%
5) Services and Other Operating Expenditures		5000-5999	163,581.24	148,500.00	14,872.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,262,867.32	1,150,000.00	14,863.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			37,892.90	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,892.90	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	570,493.93	608,386.83	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			570,493.93	608,386.83	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			570,493.93	608,386.83	6.6%
2) Ending Balance, June 30 (E + F 1e)			608,386.83	608,386.83	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	608,386.83	608,386.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	608,386.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			608,386.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30			608,386.83		
(must agree with line F2) (G10 + H2) - (I6 + J2)					
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,150,611.41	1,000,000.00	-13.1%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	150,148.81	150,000.00	-0.1%
TOTAL, REVENUES			1,300,760.22	1,150,000.00	-13.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,099,286.08	1,000,000.00	-9.0%
Noncapitalized Equipment		4400	0.00	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			1,099,286.08	1,001,500.00	-9.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	100.00	15,000.00	14,900.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	15,000.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	163,481.24	118,500.00	-27.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,581.24	148,500.00	14,872.5%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,262,867.32	1,150,000.00	14,863.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300,760.22	1,150,000.00	-13.2%
5) TOTAL, REVENUES			1,300,760.22	1,150,000.00	-13.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,262,867.32	1,150,000.00	-8.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,262,867.32	1,150,000.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			37,892.90	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,892.90	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	570,493.93	608,386.83	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			570,493.93	608,386.83	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			570,493.93	608,386.83	6.6%
2) Ending Balance, June 30 (E + F1e)			608,386.83	608,386.83	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	608,386.83	608,386.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	608,386.83	608,386.83
Total, Restricted Balance		608,386.83	608,386.83

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	874,307.76	549,679.00	-37.1%
3) Other State Revenue		8300-8599	3,836,812.00	3,787,097.00	-1.3%
4) Other Local Revenue		8600-8799	54,910.27	7,263.00	-86.8%
5) TOTAL, REVENUES			4,766,030.03	4,344,039.00	-8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,324,878.64	1,336,312.00	0.9%
2) Classified Salaries		2000-2999	1,420,947.79	1,340,975.00	-5.6%
3) Employee Benefits		3000-3999	1,227,137.18	1,243,129.00	1.3%
4) Books and Supplies		4000-4999	206,005.60	83,000.00	-59.7%
5) Services and Other Operating Expenditures		5000-5999	761,979.73	264,742.00	-65.3%
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	203,890.48	211,287.00	3.6%
9) TOTAL, EXPENDITURES			5,144,839.42	4,479,445.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(378,809.39)	(135,406.00)	-64.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(678,809.39)	(435,406.00)	-35.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,851,080.14	1,172,270.75	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,851,080.14	1,172,270.75	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,851,080.14	1,172,270.75	-36.7%
2) Ending Balance, June 30 (E + F1e)			1,172,270.75	736,864.75	-37.1%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	511.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	995,019.92	559,613.92	-43.8%
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	176,739.83	177,250.83	0.3%
Adult Education	0000	9780	176,739.83		
Adult Education	0000	9780		177,250.83	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	908,732.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,675.74		



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	447,172.80		
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	511.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,369,092.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	118,280.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	78,540.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			196,821.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,172,270.75		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	874,307.76	549,679.00	-37.1%
TOTAL, FEDERAL REVENUE			874,307.76	549,679.00	-37.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,620,106.00	3,581,906.00	-1.1%
All Other State Revenue	All Other	8590	216,706.00	205,191.00	-5.3%
TOTAL, OTHER STATE REVENUE			3,836,812.00	3,787,097.00	-1.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,294.00	7,263.00	-84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	70.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	9,546.27	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,910.27	7,263.00	-86.8%
TOTAL, REVENUES			4,766,030.03	4,344,039.00	-8.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,007,141.80	1,007,671.00	0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	317,736.84	328,641.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,324,878.64	1,336,312.00	0.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	68,820.78	99,839.00	45.1%
Classified Support Salaries		2200	338,720.26	311,670.00	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	774,177.48	706,487.00	-8.7%
Other Classified Salaries		2900	239,229.27	222,979.00	-6.8%
TOTAL, CLASSIFIED SALARIES			1,420,947.79	1,340,975.00	-5.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	361,062.38	338,647.00	-6.2%
PERS		3201-3202	356,333.13	357,268.00	0.3%
OASDI/Medicare/Alternative		3301-3302	122,961.61	117,929.00	-4.1%
Health and Welfare Benefits		3401-3402	337,347.50	358,002.00	6.1%
Unemployment Insurance		3501-3502	1,373.77	1,246.00	-9.3%
Workers' Compensation		3601-3602	46,858.79	42,343.00	-9.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	27,494.00	2,191.2%
TOTAL, EMPLOYEE BENEFITS			1,227,137.18	1,243,129.00	1.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	151,044.99	83,000.00	-45.0%
Noncapitalized Equipment		4400	54,960.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			206,005.60	83,000.00	-59.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	46,619.21	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	109,857.99	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,382.04	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	137,438.45	113,760.00	-17.2%
Professional/Consulting Services and Operating Expenditures		5800	427,107.02	150,982.00	-64.7%
Communications		5900	2,575.02	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			761,979.73	264,742.00	-65.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	203,890.48	211,287.00	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			203,890.48	211,287.00	3.6%
TOTAL, EXPENDITURES			5,144,839.42	4,479,445.00	-12.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	874,307.76	549,679.00	-37.1%
3) Other State Revenue		8300-8599	3,836,812.00	3,787,097.00	-1.3%
4) Other Local Revenue		8600-8799	54,910.27	7,263.00	-86.8%
5) TOTAL, REVENUES			4,766,030.03	4,344,039.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,867,292.72	1,916,876.00	2.7%
2) Instruction - Related Services	2000-2999		2,366,974.42	1,840,533.00	-22.2%
3) Pupil Services	3000-3999		415,368.80	383,469.00	-7.7%
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		203,890.48	211,287.00	3.6%
8) Plant Services	8000-8999		291,313.00	127,280.00	-56.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,144,839.42	4,479,445.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(378,809.39)	(135,406.00)	-64.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(678,809.39)	(435,406.00)	-35.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,851,080.14	1,172,270.75	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,851,080.14	1,172,270.75	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,851,080.14	1,172,270.75	-36.7%
2) Ending Balance, June 30 (E + F1e)			1,172,270.75	735,864.75	-37.1%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	511.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	995,019.92	559,613.92	-43.8%
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	176,739.83	177,250.83	0.3%
Adult Education	0000	9780	176,739.83		
Adult Education	0000	9780		177,250.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	101,404.00	101,404.00
6391	Adult Education Program	893,615.92	458,209.92
Total, Restricted Balance		995,019.92	559,613.92

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,877,095.79	3,757,208.00	-3.1%
3) Other State Revenue		8300-8599	8,952,823.69	7,174,097.00	-19.9%
4) Other Local Revenue		8600-8799	327,754.07	194,000.00	-40.8%
5) TOTAL, REVENUES			13,157,673.55	11,125,305.00	-15.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,952,550.51	4,085,086.00	3.4%
2) Classified Salaries		2000-2999	2,615,084.68	2,768,809.00	5.9%
3) Employee Benefits		3000-3999	3,261,177.21	3,560,147.00	9.2%
4) Books and Supplies		4000-4999	426,605.83	130,597.00	-69.4%
5) Services and Other Operating Expenditures		5000-5999	1,573,979.51	291,290.00	-81.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	508,842.20	819,199.00	61.0%
9) TOTAL, EXPENDITURES			12,338,239.94	11,655,128.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			819,433.61	(529,823.00)	-164.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,292.39	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			1,292.39	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			820,726.00	(529,823.00)	-164.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,670,135.19	4,490,861.19	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,670,135.19	4,490,861.19	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,670,135.19	4,490,861.19	22.4%
2) Ending Balance, June 30 (E + F1e)			4,490,861.19	3,961,038.19	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,490,861.19	3,961,038.19	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	4,713,897.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	638.70		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,394,156.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,485.60		
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			6,112,178.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	133,189.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	132,737.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,355,390.34		
6) TOTAL, LIABILITIES			1,621,317.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,490,861.19		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,877,095.79	3,757,208.00	-3.1%
TOTAL, FEDERAL REVENUE			3,877,095.79	3,757,208.00	-3.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	7,506,422.51	6,880,991.00	-8.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,446,401.18	293,106.00	-79.7%
TOTAL, OTHER STATE REVENUE			8,952,823.69	7,174,097.00	-19.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	227,610.00	5,000.00	-97.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	18,770.75	10,000.00	-46.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	81,373.32	179,000.00	120.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			327,754.07	194,000.00	-40.8%
TOTAL, REVENUES			13,157,673.55	11,125,305.00	-15.4%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	3,263,906.41	3,346,268.00	2.5%
Certificated Pupil Support Salaries		1200	174,416.66	221,672.00	27.1%
Certificated Supervisors' and Administrators' Salaries		1300	401,186.50	385,590.00	-3.9%
Other Certificated Salaries		1900	113,040.94	131,556.00	16.4%
TOTAL, CERTIFICATED SALARIES			3,952,550.51	4,085,086.00	3.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,629,515.03	1,864,809.00	14.4%
Classified Support Salaries		2200	268,899.09	229,475.00	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	716,670.56	674,525.00	-5.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,615,084.68	2,768,809.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	832,074.28	922,398.00	10.9%
PERS		3201-3202	907,669.78	851,056.00	-6.2%
OASDI/Medicare/Alternative		3301-3302	294,038.05	288,130.00	-2.0%
Health and Welfare Benefits		3401-3402	1,108,284.97	1,327,565.00	19.8%
Unemployment Insurance		3501-3502	3,291.59	3,262.00	-0.9%
Workers' Compensation		3601-3602	112,218.54	110,944.00	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	56,792.00	1,477.6%
TOTAL, EMPLOYEE BENEFITS			3,261,177.21	3,560,147.00	9.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	496.48	0.00	-100.0%
Materials and Supplies		4300	331,465.59	130,597.00	-60.6%
Noncapitalized Equipment		4400	94,643.76	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			426,605.83	130,597.00	-69.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	51,149.13	29,642.00	-42.0%
Dues and Memberships		5300	625.00	0.00	-100.0%
Insurance		5400-5450	639.20	0.00	-100.0%
Operations and Housekeeping Services		5500	78,506.15	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,296.48	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	141,982.02	70,000.00	-50.7%
Professional/Consulting Services and Operating Expenditures		5800	1,238,242.10	191,648.00	-84.5%
Communications		5900	18,539.43	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,573,979.51	291,290.00	-81.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	508,842.20	819,199.00	61.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			508,842.20	819,199.00	61.0%
TOTAL, EXPENDITURES			12,338,239.94	11,655,128.00	-5.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	1,292.39	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,292.39	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,292.39	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,877,095.79	3,757,208.00	-3.1%
3) Other State Revenue		8300-8599	8,952,823.69	7,174,097.00	-19.9%
4) Other Local Revenue		8600-8799	327,754.07	194,000.00	-40.8%
5) TOTAL, REVENUES			13,157,673.55	11,125,305.00	-15.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		8,635,348.73	8,264,281.00	-4.3%
2) Instruction - Related Services	2000-2999		2,093,324.32	1,685,052.00	-19.5%
3) Pupil Services	3000-3999		633,829.62	658,841.00	3.9%
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		508,842.20	819,199.00	61.0%
8) Plant Services	8000-8999		466,895.07	227,755.00	-51.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,338,239.94	11,655,128.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			819,433.61	(529,823.00)	-164.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,292.39	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			1,292.39	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			820,726.00	(529,823.00)	-164.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,670,135.19	4,490,861.19	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,670,135.19	4,490,861.19	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,670,135.19	4,490,861.19	22.4%
2) Ending Balance, June 30 (E + F1e)			4,490,861.19	3,961,038.19	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,490,861.19	3,961,038.19	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6130	Early Education: Center-Based Reserve Account	1,488,788.00	958,965.00
7810	Other Restricted State	3,001,041.00	3,001,041.00
9010	Other Restricted Local	1,032.19	1,032.19
Total, Restricted Balance		4,490,861.19	3,961,038.19

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,799,061.57	23,097,410.00	-10.5%
3) Other State Revenue		8300-8599	4,712,656.33	4,715,844.00	0.1%
4) Other Local Revenue		8600-8799	541,037.60	440,000.00	-18.7%
5) TOTAL, REVENUES			31,052,755.50	28,253,254.00	-9.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,163,419.27	9,606,102.00	4.8%
3) Employee Benefits		3000-3999	4,417,467.89	4,913,849.00	11.2%
4) Books and Supplies		4000-4999	13,737,699.25	12,860,642.00	-6.4%
5) Services and Other Operating Expenditures		5000-5999	504,151.32	700,311.00	38.9%
6) Capital Outlay		6000-6999	0.00	30,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	706,583.46	906,364.00	28.3%
9) TOTAL, EXPENDITURES			28,529,321.19	29,017,268.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,523,434.31	(764,014.00)	-130.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,523,434.31	(764,014.00)	-130.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,991,764.98	18,515,199.29	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,991,764.98	18,515,199.29	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,991,764.98	18,515,199.29	15.8%
2) Ending Balance, June 30 (E + F1e)			18,515,199.29	17,751,185.29	-4.1%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	214,739.89	214,739.89	0.0%
Prepaid Items		9713	1,677.00	1,677.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,298,782.40	17,534,768.40	-4.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,304,759.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,607.25		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,781,477.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	875,900.31		
6) Stores		9320	214,739.89		
7) Prepaid Expenditures		9330	1,677.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,183,161.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	214,307.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	453,655.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			667,962.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			18,515,199.29		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	23,625,435.07	23,097,410.00	-2.2%
Donated Food Commodities		8221	2,173,626.50	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,799,061.57	23,097,410.00	-10.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,712,656.33	4,715,844.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,712,656.33	4,715,844.00	0.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	83,905.50	182,000.00	116.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	439,322.00	250,000.00	-43.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,810.10	8,000.00	-55.1%
TOTAL, OTHER LOCAL REVENUE			541,037.60	440,000.00	-18.7%
TOTAL, REVENUES			31,052,755.50	28,253,254.00	-9.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,500,858.88	7,915,198.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	1,032,806.20	1,046,517.00	1.3%
Clerical, Technical and Office Salaries		2400	514,084.44	534,048.00	3.9%
Other Classified Salaries		2900	115,669.75	110,339.00	-4.6%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			9,163,419.27	9,606,102.00	4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,335,086.96	2,596,232.00	11.2%
OASDI/Medicare/Alternative		3301-3302	653,135.36	734,845.00	12.5%
Health and Welfare Benefits		3401-3402	1,264,425.48	1,411,874.00	11.7%
Unemployment Insurance		3501-3502	4,577.05	4,809.00	5.1%
Workers' Compensation		3601-3602	156,443.04	163,689.00	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,800.00	2,400.00	-36.8%
TOTAL, EMPLOYEE BENEFITS			4,417,467.89	4,913,849.00	11.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	911.75	0.00	-100.0%
Materials and Supplies		4300	1,000,955.31	364,349.00	-63.6%
Noncapitalized Equipment		4400	375,626.43	23,000.00	-93.9%
Food		4700	12,360,205.76	12,473,293.00	0.9%
TOTAL, BOOKS AND SUPPLIES			13,737,699.25	12,860,642.00	-6.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,904.64	15,200.00	423.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	24,601.57	25,000.00	1.6%
Operations and Housekeeping Services		5500	0.00	37,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	335,694.76	376,000.00	12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(75,774.82)	96,511.00	-227.4%
Professional/Consulting Services and Operating Expenditures		5800	208,802.40	143,000.00	-31.5%
Communications		5900	7,922.77	7,600.00	-4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			504,151.32	700,311.00	38.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	30,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	30,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	706,583.46	906,364.00	28.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			706,583.46	906,364.00	28.3%
TOTAL, EXPENDITURES			28,529,321.19	29,017,268.00	1.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,799,061.57	23,097,410.00	-10.5%
3) Other State Revenue		8300-8599	4,712,656.33	4,715,844.00	0.1%
4) Other Local Revenue		8600-8799	541,037.60	440,000.00	-18.7%
5) TOTAL, REVENUES			31,052,755.50	28,253,254.00	-9.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		27,747,087.68	27,980,354.00	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		706,583.46	906,364.00	28.3%
8) Plant Services	8000-8999		75,650.05	130,550.00	72.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,529,321.19	29,017,268.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,523,434.31	(764,014.00)	-130.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,523,434.31	(764,014.00)	-130.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,991,764.98	18,515,199.29	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,991,764.98	18,515,199.29	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,991,764.98	18,515,199.29	15.8%
2) Ending Balance, June 30 (E + F1e)			18,515,199.29	17,751,185.29	-4.1%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	214,739.89	214,739.89	0.0%
Prepaid Items		9713	1,677.00	1,677.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,298,782.40	17,534,768.40	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	16,657,624.23	15,893,610.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,639,674.05	1,639,674.05
9010	Other Restricted Local	1,484.12	1,484.12
Total, Restricted Balance		18,298,782.40	17,534,768.40

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	196,032.00	50,000.00	-74.5%
5) TOTAL, REVENUES			196,032.00	50,000.00	-74.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	800,129.02	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	516,652.89	4.00	-100.0%
6) Capital Outlay		6000-6999	10,457,359.13	3,467,111.00	-66.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,774,141.04	3,467,115.00	-70.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,578,109.04)	(3,417,115.00)	-70.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,775,000.00	1,775,000.00	-84.9%
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			11,775,000.00	1,775,000.00	-84.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			196,890.96	(1,642,115.00)	-934.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,124,692.58	4,321,583.54	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,124,692.58	4,321,583.54	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,124,692.58	4,321,583.54	4.8%
2) Ending Balance, June 30 (E + F1e)			4,321,583.54	2,679,468.54	-38.0%
<b>Components of Ending Fund Balance</b>					
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	4,321,583.54	2,679,468.54	-38.0%
Deferred Maintenance	0000	9780	4,321,583.54		
Deferred Maintenance	0000	9780		2,679,468.54	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,915,498.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	129,402.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,037,488.56		
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			9,082,388.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,316,865.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,443,939.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,760,805.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,321,583.54		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	184,764.00	50,000.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,268.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,032.00	50,000.00	-74.5%
TOTAL, REVENUES			196,032.00	50,000.00	-74.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	610,447.69	0.00	-100.0%
Noncapitalized Equipment		4400	189,681.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			800,129.02	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,787.39	4.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,865.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516,652.89	4.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	3,569,712.02	1.00	-100.0%
Buildings and Improvements of Buildings		6200	4,107,582.05	3,467,110.00	-15.6%
Equipment		6400	2,780,065.06	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			10,457,359.13	3,467,111.00	-66.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,774,141.04	3,467,115.00	-70.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	11,775,000.00	1,775,000.00	-84.9%
(a) TOTAL, INTERFUND TRANSFERS IN			11,775,000.00	1,775,000.00	-84.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,775,000.00	1,775,000.00	-84.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	196,032.00	50,000.00	-74.5%
5) TOTAL, REVENUES			196,032.00	50,000.00	-74.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,774,141.04	3,467,115.00	-70.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,774,141.04	3,467,115.00	-70.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,578,109.04)	(3,417,115.00)	-70.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,775,000.00	1,775,000.00	-84.9%
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			11,775,000.00	1,775,000.00	-84.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			196,890.96	(1,642,115.00)	-934.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,124,692.58	4,321,583.54	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,124,692.58	4,321,583.54	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,124,692.58	4,321,583.54	4.8%
2) Ending Balance, June 30 (E + F1e)			4,321,583.54	2,679,468.54	-38.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,321,583.54	2,679,468.54	-38.0%
Deferred Maintenance	0000	9780	4,321,583.54		
Deferred Maintenance	0000	9780		2,679,468.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,314.00	200,000.00	-34.1%
5) TOTAL, REVENUES			303,314.00	200,000.00	-34.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			303,314.00	200,000.00	-34.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			303,314.00	200,000.00	-34.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,135,456.90	7,438,770.90	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,135,456.90	7,438,770.90	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,135,456.90	7,438,770.90	4.3%
2) Ending Balance, June 30 (E + F1e)			7,438,770.90	7,638,770.90	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	7,438,770.90	7,638,770.90	2.7%
OPEB Liability	0000	9780	7,438,770.90		
OPEB Liability	0000	9780		7,638,770.90	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,289,033.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	149,737.00		
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			7,438,770.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,438,770.90		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	303,314.00	200,000.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,314.00	200,000.00	-34.1%
TOTAL, REVENUES			303,314.00	200,000.00	-34.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,314.00	200,000.00	-34.1%
5) TOTAL, REVENUES			303,314.00	200,000.00	-34.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			303,314.00	200,000.00	-34.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			303,314.00	200,000.00	-34.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,135,456.90	7,438,770.90	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,135,456.90	7,438,770.90	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,135,456.90	7,438,770.90	4.3%
2) Ending Balance, June 30 (E + F1e)			7,438,770.90	7,638,770.90	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	7,438,770.90	7,638,770.90	2.7%
OPEB Liability	0000	9780	7,438,770.90		
OPEB Liability	0000	9780		7,638,770.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,048,733.99	480,500.00	-84.2%
5) TOTAL, REVENUES			3,048,733.99	480,500.00	-84.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,972.94	5,000.00	-16.3%
6) Capital Outlay		6000-6999	30,937,402.09	22,643,091.00	-26.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,943,375.03	22,648,091.00	-26.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,894,641.04)	(22,167,591.00)	-20.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,894,641.04)	(22,167,591.00)	-20.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,036,276.29	28,141,635.25	-49.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,036,276.29	28,141,635.25	-49.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,036,276.29	28,141,635.25	-49.8%
2) Ending Balance, June 30 (E + F1e)			28,141,635.25	5,974,044.25	-78.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,117,242.24	5,954,151.24	-78.8%
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	24,393.01	19,893.01	-18.4%
Bond Administrative Fees	0000	9780	24,393.01		
Bond Administrative Fees	0000	9780		19,893.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,024,601.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	17,609,047.06		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	304,350.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,208,657.46		
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			37,146,655.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	9,004,670.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	350.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,005,020.68		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,141,635.25		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	555,898.00	280,500.00	-49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,492,835.99	200,000.00	-92.0%
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			3,048,733.99	480,500.00	-84.2%
TOTAL, REVENUES			3,048,733.99	480,500.00	-84.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,972.94	5,000.00	-16.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,972.94	5,000.00	-16.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,663,324.33	8.00	-100.0%
Buildings and Improvements of Buildings		6200	14,274,077.76	22,643,083.00	58.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,937,402.09	22,643,091.00	-26.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,943,375.03	22,648,091.00	-26.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,048,733.99	480,500.00	-84.2%
5) TOTAL, REVENUES			3,048,733.99	480,500.00	-84.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,943,375.03	22,648,091.00	-26.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,943,375.03	22,648,091.00	-26.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(27,894,641.04)	(22,167,591.00)	-20.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,894,641.04)	(22,167,591.00)	-20.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,036,276.29	28,141,635.25	-49.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,036,276.29	28,141,635.25	-49.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,036,276.29	28,141,635.25	-49.8%
2) Ending Balance, June 30 (E + F1e)			28,141,635.25	5,974,044.25	-78.8%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,117,242.24	5,954,151.24	-78.8%
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	24,393.01	19,893.01	-18.4%
Bond Administrative Fees	0000	9780	24,393.01		
Bond Administrative Fees	0000	9780		19,893.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	28,117,242.24	5,954,151.24
Total, Restricted Balance		28,117,242.24	5,954,151.24



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,376,888.78	2,450,000.00	77.9%
5) TOTAL, REVENUES			1,376,888.78	2,450,000.00	77.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,763.56	42,587.00	7.1%
3) Employee Benefits		3000-3999	15,134.64	16,376.00	8.2%
4) Books and Supplies		4000-4999	951,577.98	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	178,817.48	430,000.00	140.5%
6) Capital Outlay		6000-6999	1,872,533.64	19,433,582.00	937.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,057,827.30	19,922,545.00	551.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,680,938.52)	(17,472,545.00)	939.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,680,938.52)	(17,472,545.00)	939.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,550,312.98	24,869,374.46	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,550,312.98	24,869,374.46	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,550,312.98	24,869,374.46	-6.3%
2) Ending Balance, June 30 (E + F1e)			24,869,374.46	7,396,829.46	-70.3%
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	24,869,374.46	7,396,829.46	-70.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,272,817.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	67,612.16		
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	487,251.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,811.38		
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			25,832,492.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	963,117.71		
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			963,117.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			24,869,374.46		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,050,661.23	1,000,000.00	-51.2%
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	972,453.00	200,000.00	-79.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	(1,646,225.45)	1,250,000.00	-175.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,376,888.78	2,450,000.00	77.9%
TOTAL, REVENUES			1,376,888.78	2,450,000.00	77.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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	39,763.56	42,587.00	7.1%
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			39,763.56	42,587.00	7.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,756.08	11,669.00	8.5%
OASDI/Medicare/Alternative		3301-3302	2,979.18	3,258.00	9.4%
Health and Welfare Benefits		3401-3402	701.94	702.00	0.0%
Unemployment Insurance		3501-3502	19.92	21.00	5.4%
Workers' Compensation		3601-3602	677.52	726.00	7.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,134.64	16,376.00	8.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	589,159.59	0.00	-100.0%
Noncapitalized Equipment		4400	362,418.39	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			951,577.98	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	178,817.48	430,000.00	140.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,817.48	430,000.00	140.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	5,000.00	0.00	-100.0%
Land Improvements		6170	883,734.48	0.00	-100.0%
Buildings and Improvements of Buildings		6200	840,446.39	19,433,582.00	2,212.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	143,352.77	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			1,872,533.64	19,433,582.00	937.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,057,827.30	19,922,545.00	551.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,376,888.78	2,450,000.00	77.9%
5) TOTAL, REVENUES			1,376,888.78	2,450,000.00	77.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		131,759.45	233,963.00	77.6%
8) Plant Services	8000-8999		2,926,067.85	19,688,582.00	572.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,057,827.30	19,922,545.00	551.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,680,938.52)	(17,472,545.00)	939.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,680,938.52)	(17,472,545.00)	939.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,550,312.98	24,869,374.46	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,550,312.98	24,869,374.46	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,550,312.98	24,869,374.46	-6.3%
2) Ending Balance, June 30 (E + F1e)			24,869,374.46	7,396,829.46	-70.3%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,869,374.46	7,396,829.46	-70.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	24,869,374.46	7,396,829.46
Total, Restricted Balance		24,869,374.46	7,396,829.46

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,415,537.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	718,884.00	200,000.00	-72.2%
5) TOTAL, REVENUES			3,134,421.00	200,000.00	-93.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,986,501.46	3,200,003.00	-78.6%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,986,501.46	3,200,003.00	-78.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,852,080.46)	(3,000,003.00)	-74.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,852,080.46)	(3,000,003.00)	-74.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,295,474.97	4,443,394.51	-72.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,295,474.97	4,443,394.51	-72.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,295,474.97	4,443,394.51	-72.7%
2) Ending Balance, June 30 (E + F1e)			4,443,394.51	1,443,391.51	-67.5%
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	4,443,394.51	1,443,391.51	-67.5%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,077,290.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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	337,447.00		
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			13,414,737.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,318,607.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,652,736.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,971,343.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,443,394.51		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	2,415,537.00	0.00	-100.0%
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			2,415,537.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	718,884.00	200,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			718,884.00	200,000.00	-72.2%
TOTAL, REVENUES			3,134,421.00	200,000.00	-93.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,505,006.47	1.00	-100.0%
Buildings and Improvements of Buildings		6200	4,449,294.83	3,200,002.00	-28.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,200.16	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			14,986,501.46	3,200,003.00	-78.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,986,501.46	3,200,003.00	-78.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,415,537.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	718,884.00	200,000.00	-72.2%
5) TOTAL, REVENUES			3,134,421.00	200,000.00	-93.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,986,501.46	3,200,003.00	-78.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,986,501.46	3,200,003.00	-78.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,852,080.46)	(3,000,003.00)	-74.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,852,080.46)	(3,000,003.00)	-74.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,295,474.97	4,443,394.51	-72.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,295,474.97	4,443,394.51	-72.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,295,474.97	4,443,394.51	-72.7%
2) Ending Balance, June 30 (E + F1e)			4,443,394.51	1,443,391.51	-67.5%
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	4,443,394.51	1,443,391.51	-67.5%
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
7710	State School Facilities Projects	4,443,394.51	1,443,391.51
Total, Restricted Balance		4,443,394.51	1,443,391.51

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,781,978.83	1,673,638.00	-55.7%
5) TOTAL, REVENUES			3,781,978.83	1,673,638.00	-55.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	762,704.64	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,244,321.27	348,028.00	-72.0%
6) Capital Outlay		6000-6999	34,847,342.41	78,718,235.00	125.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,854,368.32	79,066,263.00	114.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(33,072,389.49)	(77,392,625.00)	134.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,622,000.00	31,000,000.00	-13.0%
b) Transfers Out		7600-7629	70,500.00	70,500.00	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			35,551,500.00	30,929,500.00	-13.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,479,110.51	(46,463,125.00)	-1,974.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,119,736.90	93,598,847.41	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,119,736.90	93,598,847.41	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,119,736.90	93,598,847.41	2.7%
2) Ending Balance, June 30 (E + F1e)			93,598,847.41	47,135,722.41	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,149,227.36	10,431,736.36	-81.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	38,449,620.05	36,703,986.05	-4.5%
Future Projects	0000	9780	38,449,620.05		
Future Projects	0000	9780		36,703,986.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	94,547,947.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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	1,795,797.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,593,178.21		
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			101,936,922.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,324,039.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,036.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,338,075.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			93,598,847.41		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	171,674.28	123,638.00	-28.0%
Interest		8660	3,536,092.00	1,500,000.00	-57.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	74,212.55	50,000.00	-32.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,781,978.83	1,673,638.00	-55.7%
TOTAL, REVENUES			3,781,978.83	1,673,638.00	-55.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	164,703.56	0.00	-100.0%
Noncapitalized Equipment		4400	598,001.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			762,704.64	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,868.43	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,520.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,079,282.90	348,028.00	-67.8%
Communications		5900	1,649.94	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,244,321.27	348,028.00	-72.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	9,500.00	0.00	-100.0%
Land Improvements		6170	22,723,450.00	2,000,002.00	-91.2%
Buildings and Improvements of Buildings		6200	11,349,645.84	76,718,233.00	576.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	764,746.57	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			34,847,342.41	78,718,235.00	125.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,854,368.32	79,066,263.00	114.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	35,622,000.00	31,000,000.00	-13.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,622,000.00	31,000,000.00	-13.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,500.00	70,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,500.00	70,500.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,551,500.00	30,929,500.00	-13.0%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,781,978.83	1,673,638.00	-55.7%
5) TOTAL, REVENUES			3,781,978.83	1,673,638.00	-55.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,854,368.32	79,066,263.00	114.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,854,368.32	79,066,263.00	114.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(33,072,389.49)	(77,392,625.00)	134.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,622,000.00	31,000,000.00	-13.0%
b) Transfers Out		7600-7629	70,500.00	70,500.00	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			35,551,500.00	30,929,500.00	-13.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,479,110.51	(46,463,125.00)	-1,974.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,119,736.90	93,598,847.41	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,119,736.90	93,598,847.41	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,119,736.90	93,598,847.41	2.7%
2) Ending Balance, June 30 (E + F1e)			93,598,847.41	47,135,722.41	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,149,227.36	10,431,736.36	-81.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,449,620.05	36,703,986.05	-4.5%
Future Projects	0000	9780	38,449,620.05		
Future Projects	0000	9780		36,703,986.05	
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	55,149,227.36	10,431,736.36
Total, Restricted Balance		55,149,227.36	10,431,736.36

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,680,564.62	195,697.00	-94.7%
4) Other Local Revenue		8600-8799	25,942,796.64	21,562,789.00	-16.9%
5) TOTAL, REVENUES			29,623,361.26	21,758,486.00	-26.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	32,571,136.28	32,185,934.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,571,136.28	32,185,934.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,947,775.02)	(10,427,448.00)	253.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,947,775.02)	(10,427,448.00)	253.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,375,223.36	29,427,448.34	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,375,223.36	29,427,448.34	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,375,223.36	29,427,448.34	-9.1%
2) Ending Balance, June 30 (E + F1e)			29,427,448.34	19,000,000.34	-35.4%
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	29,427,448.34	19,000,000.34	-35.4%
GO Bond Payments	0000	9780	29,427,448.34		
GO Bond Payments	0000	9780		19,000,000.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,085,232.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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	374,222.00		
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			29,459,454.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	32,006.00		
6) TOTAL, LIABILITIES			32,006.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			29,427,448.34		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	165,569.54	195,628.00	18.2%
Other Subventions/In-Lieu Taxes		8572	3,514,995.08	69.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,680,564.62	195,697.00	-94.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	21,717,335.51	20,016,669.00	-7.8%
Unsecured Roll		8612	1,836,538.56	1,546,120.00	-15.8%
Prior Years' Taxes		8613	585,025.83	0.00	-100.0%
Supplemental Taxes		8614	609,623.09	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	9,122.83	0.00	-100.0%
Interest		8660	1,184,414.82	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	736.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,942,796.64	21,562,789.00	-16.9%
TOTAL, REVENUES			29,623,361.26	21,758,486.00	-26.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	12,000.00	New
Debt Service - Interest		7438	12,166,236.28	11,682,265.00	-4.0%
Other Debt Service - Principal		7439	20,404,900.00	20,491,669.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,571,136.28	32,185,934.00	-1.2%
TOTAL, EXPENDITURES			32,571,136.28	32,185,934.00	-1.2%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,680,564.62	195,697.00	-94.7%
4) Other Local Revenue		8600-8799	25,942,796.64	21,562,789.00	-16.9%
5) TOTAL, REVENUES			29,623,361.26	21,758,486.00	-26.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	32,571,136.28	32,185,934.00	-1.2%
10) TOTAL, EXPENDITURES			32,571,136.28	32,185,934.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,947,775.02)	(10,427,448.00)	253.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,947,775.02)	(10,427,448.00)	253.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,375,223.36	29,427,448.34	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,375,223.36	29,427,448.34	-9.1%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,375,223.36	29,427,448.34	-9.1%
2) Ending Balance, June 30 (E + F1e)			29,427,448.34	19,000,000.34	-35.4%
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	29,427,448.34	19,000,000.34	-35.4%
GO Bond Payments	0000	9780	29,427,448.34		
GO Bond Payments	0000	9780		19,000,000.34	
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

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

34 76505 0000000  
Form SIAA  
F8AER8J3N4(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(207,165.65)	0.00	(1,419,316.14)				
Other Sources/Uses Detail					370,500.00	47,398,292.39		
Fund Reconciliation							667,042.11	2,614,568.57
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	137,438.45	0.00	203,890.48	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	78,540.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	141,982.02	0.00	508,842.20	0.00				
Other Sources/Uses Detail					1,292.39	0.00		
Fund Reconciliation							3,485.60	132,737.31
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(75,774.82)	706,583.46	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							875,900.31	453,655.02
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,775,000.00	0.00		
Fund Reconciliation							1,037,488.56	2,443,939.57
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

34 76505 0000000  
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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							5,208,657.46	350.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,811.38	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,652,736.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	3,520.00	0.00						
Other Sources/Uses Detail					35,622,000.00	70,500.00		
Fund Reconciliation							5,593,178.21	14,036.38
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
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			

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

34 76505 0000000  
Form SIAA  
F8AER8J3N4(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	282,940.47	(282,940.47)	1,419,316.14	(1,419,316.14)	47,768,792.39	47,768,792.39	13,390,563.63	13,390,563.63

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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	407,860,104.00		407,860,104.00	6,154,987.06	20,404,900.00	393,610,191.06	20,491,669.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00	1,834,926.48	240,533.61	1,594,392.87	340,250.52
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	17,115,992.00	554,035.00	17,670,027.00		1,577,375.00	16,092,652.00	1,577,376.00
Net Pension Liability	334,350,881.00	(480,561.00)	333,870,320.00			333,870,320.00	
Total/Net OPEB Liability	47,704,724.00		47,704,724.00		888,523.00	46,816,201.00	
Compensated Absences Payable	2,463,084.00		2,463,084.00	77,466.00		2,540,550.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	809,494,785.00	73,474.00	809,568,259.00	8,067,379.54	23,111,331.61	794,524,306.93	22,409,295.52
<b>Business-Type Activities:</b>							
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	27,870,225.00		27,870,225.00			27,870,225.00
Work in Progress	189,803,648.00		189,803,648.00	72,399,360.00	48,351,936.00	213,851,072.00
Total capital assets not being depreciated	217,673,873.00	0.00	217,673,873.00	72,399,360.00	48,351,936.00	241,721,297.00
Capital assets being depreciated:						
Land Improvements	28,233,977.00		28,233,977.00	19,951,232.00		48,185,209.00
Buildings	800,952,751.00		800,952,751.00	60,204,500.00	12,383.00	861,144,868.00
Equipment	71,827,022.00		71,827,022.00	11,631,823.00	8,310.00	83,450,535.00
Total capital assets being depreciated	901,013,750.00	0.00	901,013,750.00	91,787,555.00	20,693.00	992,780,612.00
Accumulated Depreciation for:						
Land Improvements	(20,525,589.00)		(20,525,589.00)	(1,160,747.00)		(21,686,336.00)
Buildings	(265,249,327.00)		(265,249,327.00)	(13,881,572.00)		(279,130,899.00)
Equipment	(47,693,860.00)		(47,693,860.00)	(5,074,570.00)	(8,310.00)	(52,760,120.00)
Total accumulated depreciation	(333,468,776.00)	0.00	(333,468,776.00)	(20,116,889.00)	(8,310.00)	(353,577,355.00)
Total capital assets being depreciated, net excluding lease and subscription assets	567,544,974.00	0.00	567,544,974.00	71,670,666.00	12,383.00	639,203,257.00
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
Governmental activity capital assets, net	785,218,847.00	0.00	785,218,847.00	144,070,026.00	48,364,319.00	880,924,554.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2024-25 Unaudited Actuals  
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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		16,088,393.34	16,088,393.34
2. State Lottery Revenue	8560	4,707,616.08		2,251,004.51	6,958,620.59
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)		4,707,616.08	0.00	18,339,397.85	23,047,013.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,531,488.08		0.00	3,531,488.08
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,176,128.00		0.00	1,176,128.00
4. Books and Supplies	4000-4999	0.00		3,155,876.61	3,155,876.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,707,616.08	0.00	3,155,876.61	7,863,492.69
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	0.00	0.00	15,183,521.24	15,183,521.24
<b>D. COMMENTS:</b>					

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.

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

34 76505 0000000  
Form CEA  
F8AER8J3N4(2024-25)

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	188,104,107.58	301	0.00	303	188,104,107.58	305	4,007,404.86	6,447,540.49	307	181,656,567.09	309
2000 - Classified Salaries	72,194,985.02	311	25,379.18	313	72,169,605.84	315	6,878,917.31	10,024,357.13	317	62,145,248.71	319
3000 - Employee Benefits	111,808,030.38	321	1,138,915.96	323	110,669,114.42	325	4,473,025.12	6,285,192.59	327	104,383,921.83	329
4000 - Books, Supplies Equip Replace. (6500)	32,397,102.48	331	1,793,123.80	333	30,603,978.68	335	8,381,342.46	11,850,006.74	337	18,753,971.94	339
5000 - Services . . . & 7300 - Indirect Costs	112,769,817.53	341	418,974.50	343	112,350,843.03	345	29,446,983.89	58,864,370.36	347	53,486,472.67	349
<b>TOTAL</b>					513,897,649.55	365			<b>TOTAL</b>	420,426,182.24	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	42,300.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		218,473,150.93
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		4.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		45,160.61
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		45,160.61
14. TOTAL SALARIES AND BENEFITS. . . . .		218,427,986.32
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. . . . .		51.95%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	55.00%
2. Percentage spent by this district (Part II, Line 15) .....	51.95%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	3.05%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	420,426,182.24
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	12,822,988.56

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

Additional expenditure reductions for the categorical programs that have no instructional teachers or instructional aides.



**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) 17,760,748.99
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) 353,217,928.84

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.03%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

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

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
- Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 22,734,655.98
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,235,261.31

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	69,575.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	3,863.06
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)	2,425,204.58
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)	31,468,559.93
9. Carry-Forward Adjustment (Part IV, Line F)	3,795,855.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,264,415.35
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	244,395,717.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	58,463,802.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	48,818,445.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	17,319,174.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,042.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,271,303.14
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,825.00
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)	1,129,098.06
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)	207,255.67
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)	45,789,598.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,262,867.32
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,940,948.94
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,822,508.74
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,462,531.97
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)	452,922,118.56
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.95%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	7.79%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	31,468,559.93
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(6,792,994.84)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.61%) times Part III, Line B19); zero if negative	3,795,855.42
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.61%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	3,795,855.42
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	3,795,855.42

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

34 76505 0000000  
Form ICR  
F8AER8J3N4(2024-25)

Approved  
indirect cost  
rate: 4.61%  
  
Highest rate  
used in any  
program: 4.61%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	13,889,332.46	640,298.22	4.61%
01	3010	12,467,443.89	574,749.17	4.61%
01	3182	253,430.52	11,683.15	4.61%
01	3310	8,530,158.75	393,240.31	4.61%
01	3311	2,701.63	124.54	4.61%
01	3315	453,633.50	20,912.50	4.61%
01	3327	352,437.57	16,247.36	4.61%
01	3345	1,738.84	80.16	4.61%
01	4035	1,015,188.39	46,800.18	4.61%
01	4124	71,984.79	3,318.50	4.61%
01	4127	861,543.63	39,717.15	4.61%
01	4201	93,268.31	4,299.67	4.61%
01	4203	1,095,492.38	50,502.20	4.61%
01	4510	18,618.68	858.32	4.61%
01	5630	146,423.90	6,750.14	4.61%
01	5634	72,651.72	3,349.24	4.61%
01	5810	140,565.64	6,480.08	4.61%
01	6010	1,326,705.59	61,161.11	4.61%
01	6053	262,280.43	12,091.13	4.61%
01	6211	1,302,570.78	60,048.50	4.61%
01	6266	868,781.21	40,050.81	4.61%
01	6383	173,562.07	8,001.21	4.61%
01	6385	161,209.88	7,431.77	4.61%
01	6387	660,418.29	30,445.28	4.61%
01	6388	160,412.07	6,416.48	4.00%
01	6500	45,864,984.93	2,114,375.79	4.61%
01	6520	282,433.00	13,020.15	4.61%
01	6546	1,994,254.94	91,935.15	4.61%
01	6547	989,136.19	45,599.17	4.61%
01	6690	15,540.34	716.41	4.61%
01	6695	182,371.07	8,407.31	4.61%
01	6762	5,545,126.45	255,630.33	4.61%
01	6770	1,790,360.97	17,903.59	1.00%
01	7085	361,013.02	16,642.70	4.61%
01	7220	273,821.47	12,623.17	4.61%
01	7311	20,730.99	955.70	4.61%
01	7339	130,667.96	6,023.81	4.61%
01	7399	2,112,231.74	97,373.88	4.61%

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

34 76505 0000000  
Form ICR  
F8AER8J3N4(2024-25)

01	7412	487,953.41	22,494.65	4.61%
01	7413	180,999.27	8,344.06	4.61%
01	7435	4,766,955.59	219,756.65	4.61%
01	7810	676,944.85	14,607.91	2.16%
01	8150	15,882,388.04	732,178.09	4.61%
01	9010	2,544,304.06	96,193.93	3.78%
11	5810	760,185.88	20,807.19	2.74%
11	6391	3,949,337.61	182,064.42	4.61%
12	5025	139,016.35	6,408.65	4.61%
12	5160	70,705.47	3,259.52	4.61%
12	5210	3,505,925.09	151,780.71	4.33%
12	6040	852.69	39.31	4.61%
12	6052	16,728.80	771.20	4.61%
12	6105	7,193,570.04	331,623.57	4.61%
12	6127	156,808.17	2,419.68	1.54%
12	6128	213,403.43	9,837.90	4.61%
12	9010	77,212.63	2,701.66	3.50%
13	5310	12,072,579.12	556,545.90	4.61%
13	5320	3,267,903.61	150,037.56	4.59%

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	582,904,728.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	40,768,977.19
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	13,042.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	11,081,522.87
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	315,904.64
4. Other Transfers Out	All	9200	7200-7299	795,509.00
5. Interfund Transfers Out	All	9300	7600-7629	47,398,292.39
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				59,604,274.90
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)				482,531,476.81
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)				22,764.96
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,196.24
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.)			420,339,804.00	18,831.77
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)			420,339,804.00	18,831.77
B. Required effort (Line A.2 times 90%)			378,305,823.60	16,948.59
C. Current year expenditures (Line I.E and Line II.B)			482,531,476.81	21,196.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	934,494.61	0.00	934,494.61	59,492.27		993,986.88
1110	Regular Education, K-12	238,986,564.40	102,902,795.17	341,889,359.57	21,765,534.55		363,654,894.12
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	4,132,363.28	1,470,080.86	5,602,444.14	356,665.65		5,959,109.79
3300	Independent Study Centers	6,464,617.95	2,182,482.90	8,647,100.85	550,498.14		9,197,598.99
3400	Opportunity Schools	6,483.00	0.00	6,483.00	412.72		6,895.72
3550	Community Day Schools	85.00	0.00	85.00	5.41		90.41
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	6,384,703.01	3,184,863.91	9,569,566.92	609,222.64		10,178,789.56
4110	Regular Education, Adult	9,536.11	0.00	9,536.11	607.09		10,143.20
4810	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4820	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4830	Adult Career Technical Education	5.00	0.00	5.00	.32		5.32
4760	Bilingual	1,519,678.33	824,194.85	2,343,873.18	149,218.85		2,493,090.03
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	96,478,019.96	18,988,303.10	115,466,323.06	7,350,875.87		122,817,198.93
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	4.00	155,831.25	155,835.25	9,920.86		165,756.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	13,042.00	0.00	13,042.00	830.29		13,872.29
8500	Child Care and Development Services	215,858.02	164,931.16	380,789.18	24,241.99		405,031.17
<b>Other Costs</b>							
---	Food Services					3,312,365.97	3,312,365.97
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					8,511,983.18	8,511,983.18
---	Other Outgo					51,125,558.09	51,125,558.09
<b>Other Funds ---</b>	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		2,480,833.52	2,480,833.52	2,996,843.74		5,477,677.26
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,419,316.14)		(1,419,316.14)
---	<b>Total General Fund and Charter Schools Funds Expenditures</b>	355,145,454.67	132,354,316.72	487,499,771.39	32,455,050.25	62,949,907.24	582,904,728.88



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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	371,427.84	483,336.32	0.00	4,789.72	74,940.73	0.00	0.00			0.00	0.00	934,494.61
1110	Regular Education, K-12	194,523,399.51	838,650.18	381,753.14	870.00	585.82	0.00	43,241,079.68			226.27	0.00	238,986,564.40
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	2,671,078.53	0.00	38,630.83	827,194.22	377,405.03	0.00	72,060.09			145,994.58	0.00	4,132,363.28
3300	Independent Study Centers	5,055,191.26	106,895.29	98,125.29	577,858.41	580,189.12	0.00	45,580.83			777.75	0.00	6,464,617.95
3400	Opportunity Schools	5,484.00	0.00	0.00	611.00	388.00	0.00	0.00			0.00	0.00	6,483.00
3550	Community Day Schools	50.00	0.00	0.00	9.00	26.00	0.00	0.00			0.00	0.00	85.00
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	5,736,836.57	170,618.43	887.74	0.00	135,435.72	0.00	226,000.00			114,924.55	0.00	6,384,703.01
4110	Regular Education, Adult	9,531.11	0.00	0.00	5.00	0.00	0.00	0.00			0.00	0.00	9,536.11
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	5.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	5.00
4760	Bilingual	1,519,678.33	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,519,678.33
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	68,707,316.73	4,255,417.71	4,326.56	263,280.25	10,495,736.82	12,659,071.34	0.00			92,870.55	0.00	96,478,019.95
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		13,042.00	0.00	0.00	0.00	13,042.00
8500	Child Care and Development Services	215,858.02	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	215,858.02
<b>Total Direct Charged Costs</b>		<b>278,815,860.90</b>	<b>5,854,917.93</b>	<b>523,723.56</b>	<b>1,674,617.60</b>	<b>11,664,707.04</b>	<b>12,659,071.34</b>	<b>43,584,720.60</b>	<b>13,042.00</b>	<b>0.00</b>	<b>354,793.70</b>	<b>0.00</b>	<b>355,145,454.67</b>

\* Functions 7100-7199 for goals 8100 and 8500

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

34 76505 0000000  
Form PCR  
F8AER&J3N4(2024-25)

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	60,735,474.65	37,972,392.60	4,194,927.92	102,902,795.17
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	964,337.62	505,743.24	0.00	1,470,080.86
3300	Independent Study Centers	1,809,621.22	372,861.68	0.00	2,182,482.90
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	1,726,283.40	1,458,580.51	0.00	3,184,863.91
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	583,364.73	240,830.12	0.00	824,194.85
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	13,000,699.78	5,987,603.32	0.00	18,988,303.10
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	155,831.25	0.00	155,831.25
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.	71,432.41	93,498.75	0.00	164,931.16
Other Funds					
--	Adult Education (Fund 11)	0.00	293,246.08	0.00	293,246.08
--	Child Development (Fund 12)	0.00	1,372,731.66	0.00	1,372,731.66
--	Cafeteria (Funds 13 and 61)	0.00	814,855.78	0.00	814,855.78
Total Allocated Support Costs		78,891,213.81	49,268,174.99	4,194,927.92	132,354,316.72

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

34 76505 0000000  
Form PCR  
F8AER3J3N4(2024-25)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,280,888.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	95,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,911,641.13
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,586,436.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	33,874,366.40
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	355,145,454.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	132,354,316.72
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	487,499,771.39
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,940,948.94
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	11,828,387.74
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	27,822,737.73
4	Foundation (Funds 19 & 67, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	44,593,084.41
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	532,092,855.80
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.37%

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

34 76505 0000000  
Form PCR  
F8AERBJ3N4(2024-25)

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)	3,312,365.97				3,312,365.97
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			8,511,983.18		8,511,983.18
Other Outgo (Objects 1000 - 7999)				51,125,558.09	51,125,558.09
<b>Total Other Costs</b>	<b>3,312,365.97</b>	<b>0.00</b>	<b>8,511,983.18</b>	<b>51,125,558.09</b>	<b>62,949,907.24</b>

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

34 76505 0000000  
Form PCRAF  
F8AER8J3N4(2024-25)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	14,013,469.27	6,707,192.74	30,712,832.09	27,457,719.72	49,268,174.99	0.00	4,194,927.92
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,020.30	1,020.30	1,020.30	1,020.30	1,340.22		1,411.00
3100 Alternative Schools							
3200 Continuation Schools	16.20	16.20	16.20	16.20	17.85		
3300 Independent Study Centers	30.40	30.40	30.40	30.40	13.16		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	29.00	29.00	29.00	29.00	51.48		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	9.80	9.80	9.80	9.80	8.50		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	218.40	218.40	218.40	218.40	211.33		
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational					5.50		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	1.20	1.20	1.20	1.20	3.30		
<b>Other Funds</b>							
-- Adult Education (Fund 11)					10.35		
-- Child Development (Fund 12)					48.45		
-- Cafeteria (Funds 13 & 61)					28.76		
<b>C. Total Allocation Factors</b>	1,325.30	1,325.30	1,325.30	1,325.30	1,738.90	0.00	1,411.00

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

34 76505 0000000  
Report SEMA  
F8AER8J3N4(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									4,436.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,450,009.36	0.00	817,054.19	0.00	2,505,518.92	26,438,214.46		31,210,796.93
2000-2999	Classified Salaries	939,986.16	0.00	0.00	0.00	765,126.20	13,675,798.05		15,380,910.41
3000-3999	Employee Benefits	1,096,429.94	0.00	365,865.20	0.00	1,488,731.11	18,145,853.09		21,096,879.34
4000-4999	Books and Supplies	50,823.91	0.00	0.00	0.00	18,704.60	574,304.71		643,833.22
5000-5999	Services and Other Operating Expenditures	554,206.21	0.00	8,339.34	55,632.00	17,899.55	23,842,431.15		24,478,508.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	3,838,670.25		3,838,670.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,667.00		8,667.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,091,455.58	0.00	1,191,258.73	55,632.00	4,795,980.38	86,523,938.71	0.00	96,658,265.40
7310	Transfers of Indirect Costs	2,629,023.46	0.00	0.00	0.00	20,912.50	0.00		2,649,935.96
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	18,988,303.33							18,988,303.33
	Total Indirect Costs and PCR Allocations	21,617,326.79	0.00	0.00	0.00	20,912.50	0.00	0.00	21,638,239.29
	TOTAL COSTS	25,708,782.37	0.00	1,191,258.73	55,632.00	4,816,892.88	86,523,938.71	0.00	118,296,504.69
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	207,179.39	0.00	0.00	0.00	540,518.52	311,983.13		1,059,681.04
2000-2999	Classified Salaries	168.18	0.00	0.00	0.00	764,270.53	4,386,734.45		5,151,173.16
3000-3999	Employee Benefits	72,304.11	0.00	0.00	0.00	626,930.23	2,539,777.41		3,239,011.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,453.55		5,453.55
5000-5999	Services and Other Operating Expenditures	1,241.19	0.00	0.00	0.00	2,583.58	13,240.02		17,064.79
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	280,892.87	0.00	0.00	0.00	1,934,302.86	7,257,188.56	0.00	9,472,384.29
7310	Transfers of Indirect Costs	409,692.37	0.00	0.00	0.00	20,912.50	0.00		430,604.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	409,692.37	0.00	0.00	0.00	20,912.50	0.00	0.00	430,604.87
	TOTAL BEFORE OBJECT 8980	690,585.24	0.00	0.00	0.00	1,955,215.36	7,257,188.56	0.00	9,902,989.16
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								795,129.78
	TOTAL COSTS								9,107,859.38

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

34 76505 0000000  
Report SEMA  
F8AER8J3N4(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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,242,829.97	0.00	817,054.19	0.00	1,965,000.40	26,126,231.33		30,151,115.89
2000-2999	Classified Salaries	939,817.98	0.00	0.00	0.00	855.67	9,289,063.60		10,229,737.25
3000-3999	Employee Benefits	1,024,125.83	0.00	365,865.20	0.00	861,800.88	15,606,075.68		17,857,867.59
4000-4999	Books and Supplies	50,823.91	0.00	0.00	0.00	18,704.60	568,851.16		638,379.67
5000-5999	Services and Other Operating Expenditures	552,965.02	0.00	8,339.34	55,632.00	15,315.97	23,829,191.13		24,461,443.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	3,838,670.25		3,838,670.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,667.00		8,667.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,810,562.71	0.00	1,191,258.73	55,632.00	2,861,677.52	79,266,750.15	0.00	87,185,881.11
7310	Transfers of Indirect Costs	2,219,331.09	0.00	0.00	0.00	0.00	0.00		2,219,331.09
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	18,988,303.33							18,988,303.33
	Total Indirect Costs and PCR Allocations	21,207,634.42	0.00	0.00	0.00	0.00	0.00	0.00	21,207,634.42
	TOTAL BEFORE OBJECT 8980	25,018,197.13	0.00	1,191,258.73	55,632.00	2,861,677.52	79,266,750.15	0.00	108,393,515.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								795,129.78
	TOTAL COSTS								109,188,645.31
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	168,652.95	0.00	920.00	0.00	37,237.50	870,945.23		1,077,755.68
2000-2999	Classified Salaries	91,398.42	0.00	0.00	0.00	0.00	4,645,132.82		4,736,531.24
3000-3999	Employee Benefits	88,575.59	0.00	205.20	0.00	8,131.91	2,398,476.02		2,495,388.72
4000-4999	Books and Supplies	12,274.64	0.00	0.00	0.00	0.00	444,788.42		457,063.06
5000-5999	Services and Other Operating Expenditures	269,644.28	0.00	0.00	0.00	14,818.45	2,231,283.44		2,515,746.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	2,526,958.74		2,526,958.74
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	630,545.88	0.00	1,125.20	0.00	60,187.86	13,117,584.67	0.00	13,809,443.61
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	630,545.88	0.00	1,125.20	0.00	60,187.86	13,117,584.67	0.00	13,809,443.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								795,129.78

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

34 76505 0000000  
Report SEMA  
F8AER8J3N4(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
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)								40,684,384.23
	TOTAL COSTS								55,288,957.62

\* 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)

34 76505 0000000  
Report SEMA  
F8AER8J3N4(2024-25)

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	98,351,684.69	46,579,269.60
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)	98,351,684.69	46,579,269.60
<b>C. Unduplicated Pupil Count</b>			
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	4,264.00	
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)	4,264.00	

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

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SELPA: Twin Rivers Unified (CY)

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.

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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:


Unaudited Actuals  
Special Education Maintenance of Effort  
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LEA Maintenance of Effort Calculation (LMC-A)

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SELPA: Twin Rivers Unified (CY)

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 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.

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

Column A

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

Column B

Actual  
Expenditures  
Comparison  
Year  
2023-24

Column C

Difference  
(A - B)

118,296,504.69

9,107,859.38

109,188,645.31

109,188,645.31

98,351,684.69

0.00

98,351,684.69

0.00

0.00

98,351,684.69

10,836,960.62

Actual  
FY 2024-25

Comparison  
Year  
2023-24

Difference

118,296,504.69

9,107,859.38

109,188,645.31

109,188,645.31

4,436.00

24,614.21

98,351,684.69

0.00

98,351,684.69

0.00

0.00

98,351,684.69

4,264.00

23,065.59

1,548.62

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Actual vs. Actual Comparison Year  
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2024-25	Comparison Year 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	55,288,957.62	46,579,269.60	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		46,579,269.60	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	55,288,957.62	46,579,269.60	8,709,688.02

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 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	55,288,957.62	46,579,269.60	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		46,579,269.60	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	55,288,957.62	46,579,269.60	
	b. Special education unduplicated pupil count	4,436.00	4,264.00	
	c. Per capita local expenditures (Test4a/Test4b)	12,463.70	10,923.84	1,539.85

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 .

Kate Ingersoll

Contact Name

Executive Director Fiscal Services

916-566-1702

Telephone Number

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

34 76505 0000000  
Report SEMB  
F8AER8J3N4(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
	<b>UNDUPLICATED PUPIL COUNT</b>								4,436.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	1,445,501.00	0.00	835,586.00	0.00	2,531,956.00	26,875,230.00		31,688,273.00
2000-2999	Classified Salaries	882,691.00	0.00	0.00	0.00	1,039,808.00	14,862,254.00		16,784,753.00
3000-3999	Employee Benefits	1,080,407.00	0.00	348,311.00	0.00	1,757,608.00	19,868,631.00		23,054,957.00
4000-4999	Books and Supplies	35,639.00	0.00	0.00	0.00	7,715.00	858,635.00		901,989.00
5000-5999	Services and Other Operating Expenditures	468,012.00	0.00	2,500.00	56,335.00	3,098.00	20,514,928.00		21,044,873.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	750,000.00		750,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	45,000.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,912,250.00	0.00	1,186,397.00	56,335.00	5,340,185.00	83,774,678.00	0.00	94,269,845.00
7310	Transfers of Indirect Costs	4,842,099.00	0.00	0.00	0.00	37,639.00	22.00		4,879,760.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,842,099.00	0.00	0.00	0.00	37,639.00	22.00	0.00	4,879,760.00
	TOTAL COSTS	8,754,349.00	0.00	1,186,397.00	56,335.00	5,377,824.00	83,774,700.00	0.00	99,149,605.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	1,219,175.00	0.00	835,586.00	0.00	1,992,145.00	26,640,815.00		30,687,721.00
2000-2999	Classified Salaries	882,691.00	0.00	0.00	0.00	146.00	10,450,511.00		11,333,348.00
3000-3999	Employee Benefits	1,004,913.00	0.00	348,311.00	0.00	941,061.00	17,303,879.00		19,598,164.00
4000-4999	Books and Supplies	28,891.00	0.00	0.00	0.00	7,500.00	852,052.00		888,443.00
5000-5999	Services and Other Operating Expenditures	463,727.00	0.00	2,500.00	56,335.00	610.00	20,496,098.00		21,019,270.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	750,000.00		750,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	45,000.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,599,397.00	0.00	1,186,397.00	56,335.00	2,941,462.00	76,538,355.00	0.00	84,321,946.00
7310	Transfers of Indirect Costs	4,112,899.00	0.00	0.00	0.00	0.00	22.00		4,112,921.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,112,899.00	0.00	0.00	0.00	0.00	22.00	0.00	4,112,921.00
	TOTAL BEFORE OBJECT 8980	7,712,296.00	0.00	1,186,397.00	56,335.00	2,941,462.00	76,538,377.00	0.00	88,434,867.00

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

34 76505 0000000  
Report SEMB  
F8AER8J3N4(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
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,669,553.00
	TOTAL COSTS								90,104,420.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	52,706.00	0.00	0.00	0.00	0.00	508,251.00		560,957.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,661,306.00		4,661,306.00
3000-3999	Employee Benefits	17,386.00	0.00	0.00	0.00	0.00	2,660,530.00		2,677,916.00
4000-4999	Books and Supplies	2,970.00	0.00	0.00	0.00	0.00	375,115.00		378,085.00
5000-5999	Services and Other Operating Expenditures	2,500.00	0.00	0.00	0.00	0.00	1,066,495.00		1,068,995.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	550,000.00		550,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	75,562.00	0.00	0.00	0.00	0.00	9,821,697.00	0.00	9,897,259.00
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	75,562.00	0.00	0.00	0.00	0.00	9,821,697.00	0.00	9,897,259.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								1,669,553.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								44,657,456.00
	TOTAL COSTS								56,224,268.00

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

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

34 76505 0000000  
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								4,436.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	1,450,009.36	0.00	817,054.19	0.00	2,505,518.92	26,438,214.46		31,210,796.93
2000-2999	Classified Salaries	939,986.16	0.00	0.00	0.00	765,126.20	13,675,798.05		15,380,910.41
3000-3999	Employee Benefits	1,096,429.94	0.00	365,865.20	0.00	1,488,731.11	18,145,853.09		21,096,879.34
4000-4999	Books and Supplies	50,823.91	0.00	0.00	0.00	18,704.60	574,304.71		643,833.22
5000-5999	Services and Other Operating Expenditures	554,206.21	0.00	8,339.34	55,632.00	17,899.55	23,842,431.15		24,478,508.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	3,838,670.25		3,838,670.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,667.00		8,667.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,091,455.58	0.00	1,191,258.73	55,632.00	4,795,980.38	86,523,938.71	0.00	96,658,265.40
7310	Transfers of Indirect Costs	2,629,023.46	0.00	0.00	0.00	20,912.50	0.00		2,649,935.96
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)	18,988,303.33							18,988,303.33
	Total Indirect Costs	2,629,023.46	0.00	0.00	0.00	20,912.50	0.00	0.00	2,649,935.96
	TOTAL COSTS	6,720,479.04	0.00	1,191,258.73	55,632.00	4,816,892.88	86,523,938.71	0.00	99,308,201.36
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	207,179.39	0.00	0.00	0.00	540,518.52	311,983.13		1,059,681.04
2000-2999	Classified Salaries	168.18	0.00	0.00	0.00	764,270.53	4,386,734.45		5,151,173.16
3000-3999	Employee Benefits	72,304.11	0.00	0.00	0.00	626,930.23	2,539,777.41		3,239,011.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5,453.55		5,453.55
5000-5999	Services and Other Operating Expenditures	1,241.19	0.00	0.00	0.00	2,583.58	13,240.02		17,064.79
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	280,892.87	0.00	0.00	0.00	1,934,302.86	7,257,188.56	0.00	9,472,384.29
7310	Transfers of Indirect Costs	409,692.37	0.00	0.00	0.00	20,912.50	0.00		430,604.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	409,692.37	0.00	0.00	0.00	20,912.50	0.00	0.00	430,604.87
	TOTAL BEFORE OBJECT 8980	690,585.24	0.00	0.00	0.00	1,955,215.36	7,257,188.56	0.00	9,902,989.16



Unaudited Actuals  
Special Education Maintenance of Effort  
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2024-25 Expenditures by LEA (LE-B)

34 76505 0000000  
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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	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								795,129.78
	TOTAL COSTS								9,107,859.38
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,242,829.97	0.00	817,054.19	0.00	1,965,000.40	26,126,231.33		30,151,115.89
2000-2999	Classified Salaries	939,817.98	0.00	0.00	0.00	855.67	9,289,063.60		10,229,737.25
3000-3999	Employee Benefits	1,024,125.83	0.00	365,865.20	0.00	861,800.88	15,606,075.68		17,857,867.59
4000-4999	Books and Supplies	50,823.91	0.00	0.00	0.00	18,704.60	568,851.16		638,379.67
5000-5999	Services and Other Operating Expenditures	552,965.02	0.00	8,339.34	55,632.00	15,315.97	23,829,191.13		24,461,443.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	3,838,670.25		3,838,670.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,667.00		8,667.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,810,562.71	0.00	1,191,258.73	55,632.00	2,861,677.52	79,266,750.15	0.00	87,185,881.11
7310	Transfers of Indirect Costs	2,219,331.09	0.00	0.00	0.00	0.00	0.00		2,219,331.09
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)	18,988,303.33							18,988,303.33
	Total Indirect Costs	2,219,331.09	0.00	0.00	0.00	0.00	0.00	0.00	2,219,331.09
	TOTAL BEFORE OBJECT 8980	6,029,893.80	0.00	1,191,258.73	55,632.00	2,861,677.52	79,266,750.15	0.00	89,405,212.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								795,129.78
	TOTAL COSTS								90,200,341.98
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	168,652.95	0.00	920.00	0.00	37,237.50	870,945.23		1,077,755.68
2000-2999	Classified Salaries	91,398.42	0.00	0.00	0.00	0.00	4,645,132.82		4,736,531.24
3000-3999	Employee Benefits	88,575.59	0.00	205.20	0.00	8,131.91	2,398,476.02		2,495,388.72
4000-4999	Books and Supplies	12,274.64	0.00	0.00	0.00	0.00	444,788.42		457,063.06
5000-5999	Services and Other Operating Expenditures	269,644.28	0.00	0.00	0.00	14,818.45	2,231,283.44		2,515,746.17
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	2,526,958.74		2,526,958.74
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

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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
	Total Direct Costs	630,545.88	0.00	1,125.20	0.00	60,187.86	13,117,584.67	0.00	13,809,443.61
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	630,545.88	0.00	1,125.20	0.00	60,187.86	13,117,584.67	0.00	13,809,443.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								795,129.78
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)								40,684,384.23
	TOTAL COSTS								55,288,957.62

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

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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)**

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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.

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].

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

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u>                    </u> (c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>          0.00          </u> (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>                    </u>

**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).	<u>                    </u> (e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>          0.00          </u> (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:

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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 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 and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
99,149,605.00		
9,045,185.00		
90,104,420.00	90,200,341.98	
	0.00	
	90,200,341.98	
	0.00	
	0.00	
90,104,420.00	90,200,341.98	(95,921.98)

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

Budgeted Amounts FY 2025-26	Comparison Year 2024-25	Difference
99,149,605.00		
9,045,185.00		

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c. Expenditures paid from state and local sources	90,104,420.00	90,200,341.98	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		90,200,341.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	90,104,420.00	90,200,341.98	
d. Special education unduplicated pupil count	4,436.00	4,436.00	
e. Per capita state and local expenditures (Test2c/Test2d)	20,312.09	20,333.71	(21.62)

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

**B. LOCAL EXPENDITURES ONLY METHOD**

		Budget	Comparison Year	
		FY 2025-26	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	56,224,268.00	55,288,957.62	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		55,288,957.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	56,224,268.00	55,288,957.62	935,310.38

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

		Budget	Comparison Year	
		FY 2025-26	2024-25	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	56,224,268.00	55,288,957.62	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		55,288,957.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	

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Net expenditures paid from local sources	56,224,268.00	55,288,957.62	
b. Special education unduplicated pupil count	4,436.00	4,436.00	
c. Per capita local expenditures (Test4a/Test4b)	12,674.54	12,463.70	210.85
If the difference in Column C for the Section 3. Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

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Title

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