BONITA UNIFIED SCHOOL DISTRICT

115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
(909) 971-8200

BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 3, 2025

2024-2025 UNAUDITED ACTUALS

BONITA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES DIVISION

DATE: September 3, 2025

TO: Board of Education

Matt Wien
Superintendent

FROM: Sonia Gomez Eckley
Assistant Superintendent
Business Services

SUBJECT: 2024-25 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements that school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year to date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

Report	**Period Covered**	**Filing Date**
First Interim	July 1 - October 31	December 15
Second Interim	July 1 - January 31	March 15
Unaudited Actuals	July 1 - June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, Local Control Funding Formula (LCFF), long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, and that will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides the Standardized Account Code Structure (SACS) Web financial reporting system to facilitate the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to oversight agencies and the California Department of Education (CDE). For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2025, and 2026.

District Funds – All District funds are reported on the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

Child Development Fund: Reports financial activity related to parent-funded childcare programs run by the District.

Student Activity Special Revenue Fund: Reports financial activity for the four organized associated Student Body accounts and the four "unorganized" student council accounts.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Special Reserve Fund for Post-Employment Benefits: Accounts for funds set aside by the District to fund post-employment health benefits.

Capital Facilities Fund: Reports revenues received from developer impact fees and capital expenditures made necessary by growth in student enrollment.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's Recreation Assessment District (RAD).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

Self-Insurance Fund: Accounts for funds used to manage and finance workers' compensation claims and related operational expenses.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, this means that only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, and equipment) and associated depreciation.

FINANCIAL SUMMARY: The total General fund experienced a net decrease in the ending Fund Balance for the year. Both the Unrestricted and Restricted General Funds recorded a net decrease of revenues over expenditures.

Summary results were as follows:

	Unrestricted	Restricted	Total General Fund
Revenues	$ 129,409,113	$ 24,267,260	$ 153,676,372
Expenditures	(117,846,224)	(47,407,392)	(165,253,616)
Interfund Transfers Out	(0.00)	(0.00)	(0.00)
Contributions	(18,189,543)	18,189,543	-
Net Increase (Decrease) in Fund Balance	(6,626,655)	(4,950,589)	(11,577,244)
Beginning Fund Balance - July 1, 2024	25,866,580	27,289,391	53,155,971
Ending Fund Balance - June 30, 2025	$ 19,239,926	$ 22,338,802	$ 41,578,727

Ending Fund Balance: This provides the District with a General Fund ending fund balance of $41,578,727. This is comprised of:

Reserved Amounts	304,314
Legally Restricted Balances	22,225,733
Designated Balances	
School site carryover	522,159
Donations	636,552
RRMA Carryover	850,976
Additional 4% reserve required by board policy	6,610,145
Undesignated	5,471,240
Designated for Economic Uncertainties/Unassigned	4,957,608
TOTAL	**$41,578,727**

BONITA UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
2024-25

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
Revenues		
LCFF	$ 114,231,396	$ 116,097,178
Federal Revenues	$ 4,654	$ 9,165
State Revenues	$ 9,043,528	$ 8,797,631
Other Local Revenues	$ 4,731,862	$ 4,505,139
Total Revenues	$ 128,011,440	$ 129,409,113
Expenditures		
Certificated Salaries	$ 52,872,912	$ 54,341,137
Classified Salaries	$ 18,453,560	$ 18,569,790
Employee Benefits	$ 31,049,287	$ 31,795,989
Books and Supplies	3,005,276	2,622,150
Services and Other Operating	9,394,225	9,600,157
Capital Outlay	1,772,198	980,545
Other Outgo	1,225,627	1,388,056
Direct Support	(1,009,014)	(1,451,601)
Total Expenditures	$ 116,764,071	$ 117,846,224
Excess (deficiency) of revenues over expenditures	$ 11,247,369	$ 11,562,889
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	$ 163,572	$ -
Other Sources	$ -	$ -
Other Uses	$ -	$ -
Contributions	$ (14,749,320)	$ (18,189,543)
Total Other Financing Sources (Uses)	$ (14,912,892)	$ (18,189,543)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (3,665,523)	$ (6,626,655)
Beginning Fund Balance	$ 29,532,103	$ 25,866,580
Audit Adjustment	$ -	$ -
Adjusted Beginning Fund Balance	$ 29,532,103	$ 25,866,580
Ending Fund Balance	$ 25,866,580	$ 19,239,926
Components of Ending Fund Balance:		
Reserve for Revolving Cash	$ 90,000	$ 90,000
Reserve for Stores	$ 73,961	$ 94,200
Reserve for Prepaid Exp	$ 42,194	$ 7,046
Desig for Econ Uncertainties	$ 4,818,454	$ 4,957,608
Board Approved Commitments	$ 9,595,000	$ 6,610,145
Other Designations	$ 7,213,477	$ 2,009,686
Legally Restricted Fund Balance	$ -	$ -
Undesignated	$ 4,033,493	$ 5,471,241
Total Ending Fund Balance	$ 25,866,580	$ 19,239,926

BONITA UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
2024-25

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
Revenues		
LCFF	$ -	$ -
Federal Revenues	$ 7,478,438	$ 3,975,624
State Revenues	$ 7,915,363	$ 7,985,942
Other Local Revenues	$ 13,153,681	$ 12,305,695
Total Revenues	$ 28,547,482	$ 24,267,260
Expenditures		
Certificated Salaries	$ 14,145,637	$ 14,438,687
Classified Salaries	$ 7,023,603	$ 8,240,919
Employee Benefits	$ 8,279,637	$ 9,004,146
Books and Supplies	$ 1,357,999	$ 2,726,461
Services and Other Operating	$ 6,801,360	$ 9,381,114
Capital Outlay	$ 4,423,826	$ 1,226,384
Other Outgo	$ 1,115,081	$ 1,280,723
Direct Support	$ 703,921	$ 1,108,957
Total Expenditures	$ 43,851,064	$ 47,407,392
Excess (deficiency) of revenues over expenditures	$ (15,303,582)	$ (23,140,133)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	$ -	$ -
Other Sources	$ -	$ -
Other Uses	$ -	$ -
Contributions	$ 14,749,320	$ 18,189,543
Total Other Financing Sources (Uses)	$ 14,749,320	$ 18,189,543
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (554,262)	$ (4,950,589)
Beginning Fund Balance	$ 27,843,653	$ 27,289,391
Audit Adjustment		$ -
Adjusted Beginning Fund Balance	$ 27,843,653	$ 27,289,391
Ending Fund Balance	$ 27,289,391	$ 22,338,802
Components of Ending Fund Balance:		
Reserve for Revolving Cash	$ -	$ -
Reserve for Stores	$ -	$ -
Reserve for Prepaid Exp	$ -	$ 113,068
Desig for Econ Uncertainties	$ -	$ -
Other Designations	$ -	$ -
Legally Restricted Fund Balance	$ 27,289,391	$ 22,225,733
Undesignated	$ -	$ -
Total Ending Fund Balance	$ 27,289,391	$ 22,338,802

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2024-25

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
LCFF	$ 114,231,396	$ 116,097,178
Federal Revenues	$ 7,483,092	$ 3,984,788
State Revenues	$ 16,958,891	$ 16,783,572
Other Local Revenues	$ 17,885,543	$ 16,810,834
Total Revenues	$ 156,558,922	$ 153,676,372
Expenditures		
Certificated Salaries	$ 67,018,549	$ 68,779,825
Classified Salaries	$ 25,477,163	$ 26,810,709
Employee Benefits	$ 39,328,924	$ 40,800,135
Books and Supplies	$ 4,363,275	$ 5,348,612
Services and Other Operating	$ 16,195,585	$ 18,981,270
Capital Outlay	$ 6,196,024	$ 2,206,929
Other Outgo	$ 2,340,708	$ 2,668,779
Direct Support	$ (305,093)	$ (342,643)
Total Expenditures	$ 160,615,135	$ 165,253,616
Excess (deficiency) of revenues over expenditures	$ (4,056,213)	$ (11,577,244)
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	$ 163,572	$ -
Other Sources	$ -	$ -
Other Uses	$ -	$ -
Contributions	$ -	$ -
Total Other Financing Sources (Uses)	$ (163,572)	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (4,219,785)	$ (11,577,244)
Beginning Fund Balance	$ 57,375,756	$ 53,155,971
Audit Adjustment	$ -	$ -
Adjusted Beginning Fund Balance	$ 57,375,756	$ 53,155,971
Ending Fund Balance	$ 53,155,971	$ 41,578,727
Components of Ending Fund Balance:		
Reserve for Revolving Cash	$ 90,000	$ 90,000
Reserve for Stores	$ 73,961	$ 94,200
Reserve for Prepaid Exp	$ 42,194	$ 120,114
Desig for Econ Uncertainties	$ 4,818,454	$ 4,957,608
Board Approved Commitments	$ 9,595,000	$ 6,610,145
Other Designations	$ 7,213,477	$ 2,009,686
Legally Restricted Fund Balance	$ 27,289,391	$ 22,225,733
Undesignated	$ 4,033,493	$ 5,471,241
Total Ending Fund Balance	$ 53,155,971	$ 41,578,727

BONITA UNIFIED SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE
2024-25

	Unaudited Actuals 2023-24		Unaudited Actuals 2024-25	
LCFF	$	-	$	-
Federal Revenues	$	-	$	-
State Revenues	$	-	$	-
Other Local Revenues	$	1,385,339	$	2,065,773
Total Revenues	$	1,385,339	$	2,065,773
Expenditures				
Certificated Salaries	$	-	$	-
Classified Salaries	$	-	$	-
Employee Benefits	$	-	$	-
Books and Supplies	$	1,369,864	$	1,968,904
Services and Other Operating	$	-	$	-
Capital Outlay	$	-	$	-
Other Outgo	$	-	$	-
Direct Support	$	-	$	-
Total Expenditures	$	1,369,864	$	1,968,904
Excess (deficiency) of revenues over expenditures	$	15,475	$	96,869
Other Financing Sources (Uses)				
Interfund Transfers In	$	-	$	-
Interfund Transfers Out	$	-	$	-
Contributions	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	15,475	$	96,869
Beginning Fund Balance	$	1,231,864	$	1,247,339
Audit Adjustment	$	-	$	-
Adjusted Beginning Fund Balance	$	1,231,864	$	1,247,339
Ending Fund Balance	$	1,247,339	$	1,344,208
Components of Ending Fund Balance:				
Reserve for Revolving Cash	$	-	$	-
Reserve for Stores	$	38,333	$	38,334
Desig for Econ Uncertainties	$	-	$	-
Other Designations	$	-	$	-
Legally Restricted Fund Balance	$	1,209,006	$	1,305,874
Undesignated	$	-	$	-
Total Ending Fund Balance	$	1,247,339	$	1,344,208

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2024-25

	Unaudited Actuals 2023-24		Unaudited Actuals 2024-25	
LCFF	$	-	$	-
Federal Revenues	$	-	$	-
State Revenues	$	-	$	-
Other Local Revenues	$	2,829,220	$	2,618,134
Total Revenues	$	2,829,220	$	2,618,134
Expenditures				
Certificated Salaries	$	-	$	-
Classified Salaries	$	1,679,279	$	1,258,612
Employee Benefits	$	775,832	$	679,365
Books and Supplies	$	101,223	$	83,336
Services and Other Operating	$	24,101	$	19,311
Capital Outlay	$	-	$	-
Other Outgo	$	-	$	-
Direct Support	$	155,834	$	146,925
Total Expenditures	$	2,736,269	$	2,187,550
Excess (deficiency) of revenues over expenditures	$	92,951	$	430,584
Other Financing Sources (Uses)				
Interfund Transfers In	$	-	$	-
Interfund Transfers Out	$	-	$	-
Contributions	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	92,951	$	430,584
Beginning Fund Balance	$	-	$	92,951
Audit Adjustment	$	-	$	-
Adjusted Beginning Fund Balance	$	-	$	92,951
Ending Fund Balance	$	92,951	$	523,535
Components of Ending Fund Balance:				
Reserve for Revolving Cash	$	-	$	-
Reserve for Stores	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-
Other Designations	$	92,951	$	523,535
Legally Restricted Fund Balance	$	-	$	-
Undesignated	$	-	$	-
Total Ending Fund Balance	$	92,951	$	523,535

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2024-25

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
LCFF	$ -	$ -
Federal Revenues	$ 2,326,677	$ 2,640,001
State Revenues	$ 4,295,913	$ 4,343,455
Other Local Revenues	$ 270,623	$ 282,069
Total Revenues	$ 6,893,213	$ 7,265,524
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	$ 1,766,434	$ 1,943,082
Employee Benefits	$ 761,163	$ 843,305
Books and Supplies	$ 2,358,434	$ 2,495,842
Services and Other Operating	$ 160,539	$ 267,722
Capital Outlay	$ 669,125	$ 349,535
Other Outgo	$ 2,215	$ 2,216
Direct Support	$ 149,259	$ 195,718
Total Expenditures	$ 5,867,169	$ 6,097,421
Excess (deficiency) of revenues over expenditures	$ 1,026,044	$ 1,168,103
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	$ -	$ -
Contributions	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 1,026,044	$ 1,168,103
Beginning Fund Balance	$ 4,135,123	$ 5,161,167
Audit Adjustment	$ -	$ -
Adjusted Beginning Fund Balance	$ 4,135,123	$ 5,161,167
Ending Fund Balance	$ 5,161,167	$ 6,329,270
Components of Ending Fund Balance:		
Reserve for Revolving Cash	$ -	$ -
Reserve for Stores	$ 48,585	$ 65,608
Reserve for Prepaid Exp	$ -	$ -
Desig for Econ Uncertainties	$ -	$ -
Other Designations	$ 140,477	$ 300,167
Legally Restricted Fund Balance	$ 4,972,105	$ 5,963,495
Undesignated	$ -	$ -
Total Ending Fund Balance	$ 5,161,167	$ 6,329,270

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
2024-25

	Unaudited Actuals 2023-24		Unaudited Actuals 2024-25	
LCFF	$	-	$	-
Federal Revenues	$	-	$	-
State Revenues	$	-	$	-
Other Local Revenues	$	31,551	$	36,797
Total Revenues	$	31,551	$	36,797
Expenditures				
Certificated Salaries	$	-	$	-
Classified Salaries	$	-	$	-
Employee Benefits	$	-	$	-
Books and Supplies	$	-	$	-
Services and Other Operating	$	-	$	-
Capital Outlay	$	-	$	-
Other Outgo	$	-	$	-
Direct Support	$	-	$	-
Total Expenditures	$	-	$	-
Excess (deficiency) of revenues over expenditures	$	31,551	$	36,797
Other Financing Sources (Uses)				
Interfund Transfers In	$	163,572	$	-
Interfund Transfers Out	$	-	$	-
Contributions	$	-	$	-
Total Other Financing Sources (Uses)	$	163,572	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	195,123	$	36,797
Beginning Fund Balance	$	766,242	$	961,365
Audit Adjustment	$	-	$	-
Adjusted Beginning Fund Balance	$	766,242	$	961,365
Ending Fund Balance	$	961,365	$	998,162
Components of Ending Fund Balance:				
Reserve for Revolving Cash	$	-	$	-
Reserve for Stores	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-
Other Designations	$	961,365	$	998,162
Legally Restricted Fund Balance	$	-	$	-
Undesignated	$	-	$	-
Total Ending Fund Balance	$	961,365	$	998,162

BONITA UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
2023-24

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
LCFF	$ -	$ -
Federal Revenues	$ -	$ -
State Revenues	$ -	$ -
Other Local Revenues	$ 845,739	$ 660,766
Total Revenues	$ 845,739	$ 660,766
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	$ -	$ -
Employee Benefits	$ -	$ -
Books and Supplies	$ 31,547	$ 33,549
Services and Other Operating	$ 138,128	$ 11,000
Capital Outlay	$ 167,874	$ 113,706
Other Outgo	$ -	$ -
Direct Support	$ -	$ -
Total Expenditures	$ 337,549	$ 158,255
Excess (deficiency) of revenues over expenditures	$ 508,190	$ 502,511
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	$ -	$ -
Other Sources	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 508,190	$ 502,511
Beginning Fund Balance	$ 3,684,977	$ 4,193,167
Audit Adjustment	$ -	$ -
Adjusted Beginning Fund Balance	$ 3,684,977	$ 4,193,167
Ending Fund Balance	$ 4,193,167	$ 4,695,678
Components of Ending Fund Balance:		
Reserve for Revolving Cash	$ -	$ -
Reserve for Stores	$ -	$ -
Desig for Econ Uncertainties	$ -	$ -
Other Designations	$ 2,605,591	$ 2,768,833
Legally Restricted Fund Balance	$ 1,587,576	$ 1,926,845
Undesignated	$ -	$ -
Total Ending Fund Balance	$ 4,193,167	$ 4,695,678

BONITA UNIFIED SCHOOL DISTRICT
CAPITAL PROJECTS FUND-BLENDED COMPONENTS
2024-25

	Unaudited Actuals 2023-24		Unaudited Actuals 2024-25	
LCFF	$	-	$	-
Federal Revenues	$	-	$	-
State Revenues	$	-	$	-
Other Local Revenues	$	984,015	$	939,888
Total Revenues	$	984,015	$	939,888
Expenditures				
Certificated Salaries	$	-	$	-
Classified Salaries	$	224,633	$	363,424
Employee Benefits	$	82,916	$	109,281
Books and Supplies	$	-	$	-
Services and Other Operating	$	633,820	$	690,150
Capital Outlay	$	358,701	$	133,031
Other Outgo	$	-	$	-
Direct Support	$	-	$	-
Total Expenditures	$	1,300,070	$	1,295,886
Excess (deficiency) of revenues over expenditures	$	(316,055)	$	(355,998)
Other Financing Sources (Uses)				
Interfund Transfers In	$	-	$	-
Interfund Transfers Out	$	-	$	-
Contributions	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	(316,055)	$	(355,998)
Beginning Fund Balance	$	3,238,994	$	2,922,939
Audit Adjustment	$	-	$	-
Adjusted Beginning Fund Balance	$	3,238,994	$	2,922,939
Ending Fund Balance	$	2,922,939	$	2,566,941
Components of Ending Fund Balance:				
Reserve for Revolving Cash	$	-	$	-
Reserve for Stores	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-
Other Designations	$	2,922,939	$	2,566,941
Legally Restricted Fund Balance	$	-	$	-
Undesignated	$	-	$	-
Total Ending Fund Balance	$	2,922,939	$	2,566,941

BONITA UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
2024-25

	Unaudited Actuals 2023-24	Unaudited Actuals 2024-25
LCFF	$ -	$ -
Federal Revenues	$ 277,402	$ 180,759
State Revenues	$ 47,943	$ 45,192
Other Local Revenues	$ 9,136,933	$ 9,268,194
Total Revenues	$ 9,462,278	$ 9,494,145
Expenditures		
Certificated Salaries	$ -	$ -
Classified Salaries	$ -	$ -
Employee Benefits	$ -	$ -
Books and Supplies	$ -	$ -
Services and Other Operating	$ -	$ -
Capital Outlay	$ -	$ -
Other Outgo	$ 7,996,900	$ 8,277,750
Direct Support	$ -	$ -
Total Expenditures	$ 7,996,900	$ 8,277,750
Excess (deficiency) of revenues over expenditures	$ 1,465,378	$ 1,216,395
Other Financing Sources (Uses)		
Interfund Transfers In	$ -	$ -
Interfund Transfers Out	$ -	$ -
Other Sources	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 1,465,378	$ 1,216,395
Beginning Fund Balance	$ 9,091,311	$ 10,556,689
Other Restatements	$ -	$ -
Adjusted Beginning Fund Balance	$ 9,091,311	$ 10,556,689
Ending Fund Balance	$ 10,556,689	$ 11,773,084
Components of Ending Fund Balance:		
Reserve for Revolving Cash	$ -	$ -
Reserve for Stores	$ -	$ -
Desig for Econ Uncertainties	$ -	$ -
Other Designations	$ 10,556,689	$ 11,773,084
Legally Restricted Fund Balance	$ -	$ -
Undesignated	$ -	$ -
Total Ending Fund Balance	$ 10,556,689	$ 11,773,084

BONITA UNIFIED SCHOOL DISTRICT
SELF-INSURANCE FUND
2024-25

	Unaudited Actuals 2023-24		Unaudited Actuals 2024-25	
LCFF	$	-	$	-
Federal Revenues	$	-	$	-
State Revenues	$	-	$	-
Other Local Revenues	$	418,826	$	479,333
Total Revenues	$	418,826	$	479,333
Expenditures				
Certificated Salaries	$	-	$	-
Classified Salaries	$	53,490	$	110,242
Employee Benefits	$	22,613	$	45,542
Books and Supplies	$	6,122	$	705
Services and Other Operating	$	514,193	$	1,523,488
Capital Outlay	$	-	$	-
Other Outgo	$	-	$	-
Direct Support	$	-	$	-
Total Expenditures	$	596,418	$	1,679,977
Excess (deficiency) of revenues over expenditures	$	(177,592)	$	(1,200,645)
Other Financing Sources (Uses)				
Interfund Transfers In	$	-	$	-
Interfund Transfers Out	$	-	$	-
Other Sources	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	(177,592)	$	(1,200,645)
Beginning Fund Balance	$	302,683	$	9,723,897
Other Restatements	$	9,598,806	$	-
Adjusted Beginning Fund Balance	$	9,901,489	$	9,723,897
Ending Fund Balance	$	9,723,897	$	8,523,252
Components of Ending Fund Balance:				
Reserve for Revolving Cash	$	-	$	-
Reserve for Stores	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-
Other Designations	$	9,723,897	$	8,523,252
Legally Restricted Fund Balance	$	-	$	-
Undesignated	$	-	$	-
Total Ending Fund Balance	$	9,723,897	$	8,523,252

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	56.20%
	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	$0.00
	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	$78,748,657.30
	Appropriations Subject to Limit	$78,748,657.30
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.07%
	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 ______________________ Date of Meeting Sep 03 2025
Clerk / Secretary of the Governing Board
(Original signature required)

Printed Name Jim Elliott 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 ______________________ Date ______________
County Superintendent/Designee
(Original signature required)

Printed Name ______________________ Title ______________

For additional information on the unaudited actual reports please contact

For County Office of Education	For School District
Andrew Surendranath	Jazmin Egas
Name	Name
LACOE Business Service Consultant	Sr. Director of Fiscal Services
Title	Title
562-922-6743	909-971-8320
Telephone	Telephone
surendranath_andrew@lacoe.edu	Egas@Bonita.k12.ca.us
E-mail Address	E-mail Address

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,351.34	9,353.75	9,351.34	9,351.34	9,351.34	9,351.34
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,351.34	9,353.75	9,351.34	9,351.34	9,351.34	9,351.34
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,351.34	9,353.75	9,351.34	9,351.34	9,351.34	9,351.34
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	116,097,178.00	0.00	116,097,178.00	118,858,538.00	0.00	118,858,538.00	2.4%
2) Federal Revenue		8100-8299	9,164.54	3,975,623.58	3,984,788.12	18,000.00	4,319,854.00	4,337,854.00	8.9%
3) Other State Revenue		8300-8599	8,797,630.58	7,985,941.71	16,783,572.29	2,163,181.00	5,959,100.00	8,122,281.00	-51.6%
4) Other Local Revenue		8600-8799	4,505,139.38	12,305,694.52	16,810,833.90	2,772,903.00	10,440,397.00	13,213,300.00	-21.4%
5) TOTAL, REVENUES			129,409,112.50	24,267,259.81	153,676,372.31	123,812,622.00	20,719,351.00	144,531,973.00	-6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	54,341,137.42	14,438,687.49	68,779,824.91	54,098,315.00	15,240,882.00	69,339,197.00	0.8%
2) Classified Salaries		2000-2999	18,569,790.08	8,240,919.35	26,810,709.43	17,392,962.00	8,258,118.00	25,651,080.00	-4.3%
3) Employee Benefits		3000-3999	31,795,989.33	9,004,145.72	40,800,135.05	26,989,251.00	9,971,242.00	36,960,493.00	-9.4%
4) Books and Supplies		4000-4999	2,622,150.46	2,726,461.47	5,348,611.93	2,676,603.00	1,688,872.00	4,365,475.00	-18.4%
5) Services and Other Operating Expenditures		5000-5999	9,600,156.71	9,381,113.78	18,981,270.49	7,307,423.00	6,731,558.00	14,038,981.00	-26.0%
6) Capital Outlay		6000-6999	980,545.06	1,226,383.95	2,206,929.01	1,024,034.00	0.00	1,024,034.00	-53.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,388,055.62	1,280,723.32	2,668,778.94	1,250,765.00	1,249,285.00	2,500,050.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,451,600.73)	1,108,957.41	(342,643.32)	(1,208,971.00)	840,389.00	(368,582.00)	7.6%
9) TOTAL, EXPENDITURES			117,846,223.95	47,407,392.49	165,253,616.44	109,530,382.00	43,980,346.00	153,510,728.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,562,888.55	(23,140,132.68)	(11,577,244.13)	14,282,240.00	(23,260,995.00)	(8,978,755.00)	-22.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,626,654.75)	(4,950,589.38)	(11,577,244.13)	(3,717,760.00)	(5,260,995.00)	(8,978,755.00)	-22.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,866,581.07	27,289,390.45	53,155,971.52	19,239,926.32	22,338,801.07	41,578,727.39	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			25,866,581.07	27,289,390.45	53,155,971.52	19,239,926.32	22,338,801.07	41,578,727.39	-21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,866,581.07	27,289,390.45	53,155,971.52	19,239,926.32	22,338,801.07	41,578,727.39	-21.8%
2) Ending Balance, June 30 (E + F1e)			19,239,926.32	22,338,801.07	41,578,727.39	15,522,166.32	17,077,806.07	32,599,972.39	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	94,199.68	0.00	94,199.68	94,199.00	0.00	94,199.00	0.0%
Prepaid Items		9713	7,045.81	113,068.14	120,113.95	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,225,732.93	22,225,732.93	0.00	17,077,806.07	17,077,806.07	-23.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,619,831.44	0.00	8,619,831.44	6,144,429.00	0.00	6,144,429.00	-28.7%
School Site Carryover	0000	9780	522,159.00		522,159.00			0.00	
Donations/Abatements	0000	9780	636,551.93		636,551.93			0.00	
RRMA	0000	9780	850,975.85		850,975.85			0.00	
Board Required 4%	0000	9780	6,610,144.66		6,610,144.66			0.00	
Board Required 4%	0000	9780			0.00	6,144,429.00		6,144,429.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,957,608.49	0.00	4,957,608.49	4,608,322.00	0.00	4,608,322.00	-7.0%
Unassigned/Unappropriated Amount		9790	5,471,240.90	0.00	5,471,240.90	4,585,216.32	0.00	4,585,216.32	-16.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	34,773,346.32	20,296,845.63	55,070,191.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,476.89	0.00	2,476.89				
c) in Revolving Cash Account		9130	90,000.00	0.00	90,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	799,339.29	31,098.94	830,438.23				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
4) Due from Grantor Government		9290	344,224.26	4,114,920.27	4,459,144.53				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	94,199.68	0.00	94,199.68				
7) Prepaid Expenditures		9330	7,045.81	113,068.14	120,113.95				
8) Other Current Assets		9340	10,515.20	0.00	10,515.20				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			36,121,147.45	24,555,932.98	60,677,080.43				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,244,703.06	1,358,461.61	7,603,164.67				
2) Due to Grantor Governments		9590	10,603,278.95	183,786.47	10,787,065.42				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	33,239.12	674,883.83	708,122.95				
6) TOTAL, LIABILITIES			16,881,221.13	2,217,131.91	19,098,353.04				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			19,239,926.32	22,338,801.07	41,578,727.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	51,524,768.25	0.00	51,524,768.25	70,016,694.00	0.00	70,016,694.00	35.9%
Education Protection Account State Aid - Current Year		8012	33,401,271.00	0.00	33,401,271.00	17,797,245.00	0.00	17,797,245.00	-46.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	52,173.00	0.00	52,173.00	52,173.00	0.00	52,173.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	136,633.77	0.00	136,633.77	136,634.00	0.00	136,634.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,058,308.00	0.00	14,058,308.00	14,080,308.00	0.00	14,080,308.00	0.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Unsecured Roll Taxes		8042	387,576.00	0.00	387,576.00	387,577.00	0.00	387,577.00	0.0%
Prior Years' Taxes		8043	347,881.64	0.00	347,881.64	347,389.00	0.00	347,389.00	-0.1%
Supplemental Taxes		8044	442,877.00	0.00	442,877.00	442,877.00	0.00	442,877.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,623,648.00	0.00	9,623,648.00	9,475,107.00	0.00	9,475,107.00	-1.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,122,041.34	0.00	6,122,041.34	6,122,534.00	0.00	6,122,534.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			116,097,178.00	0.00	116,097,178.00	118,858,538.00	0.00	118,858,538.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			116,097,178.00	0.00	116,097,178.00	118,858,538.00	0.00	118,858,538.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,178,511.00	2,178,511.00	0.00	2,110,206.00	2,110,206.00	-3.1%
Special Education Discretionary Grants		8182	0.00	169,778.00	169,778.00	0.00	167,537.00	167,537.00	-1.3%
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	9,164.54	0.00	9,164.54	18,000.00	0.00	18,000.00	96.4%
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		1,052,424.60	1,052,424.60		1,084,991.00	1,084,991.00	3.1%
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		162,743.49	162,743.49		190,435.00	190,435.00	17.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Immigrant Student Program	4201	8290		12,278.33	12,278.33		15,989.00	15,989.00	30.2%
Title III, English Learner Program	4203	8290		28,982.33	28,982.33		67,600.00	67,600.00	133.2%
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		254,149.98	254,149.98		558,583.00	558,583.00	119.8%
Career and Technical Education	3500-3599	8290		58,987.00	58,987.00		58,987.00	58,987.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	57,768.85	57,768.85	0.00	65,526.00	65,526.00	13.4%
TOTAL, FEDERAL REVENUE			9,164.54	3,975,623.58	3,984,788.12	18,000.00	4,319,854.00	4,337,854.00	8.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	463,590.00	0.00	463,590.00	463,590.00	0.00	463,590.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,954,733.58	934,550.87	2,889,284.45	1,679,591.00	760,920.00	2,440,511.00	-15.5%
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		3,557,496.00	3,557,496.00		2,810,264.00	2,810,264.00	-21.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		635,272.37	635,272.37		370,000.00	370,000.00	-41.8%
Arts and Music in Schools (Prop 28)	6770	8590		1,321,084.00	1,321,084.00		573,798.00	573,798.00	-56.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,379,307.00	1,537,538.47	7,916,845.47	20,000.00	1,444,118.00	1,464,118.00	-81.5%
TOTAL, OTHER STATE REVENUE			8,797,630.58	7,985,941.71	16,783,572.29	2,163,181.00	5,959,100.00	8,122,281.00	-51.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	2,417,060.31	2,417,060.31	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	317,602.38	0.00	317,602.38	275,000.00	0.00	275,000.00	-13.4%
Interest		8660	1,467,798.10	0.00	1,467,798.10	800,000.00	0.00	800,000.00	-45.5%
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	103,503.08	0.00	103,503.08	800,000.00	0.00	800,000.00	672.9%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	62,269.00	62,269.00	0.00	40,000.00	40,000.00	-35.8%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,616,235.82	889,789.37	3,506,025.19	897,903.00	405,000.00	1,302,903.00	-62.8%
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		8,936,575.84	8,936,575.84		9,995,397.00	9,995,397.00	11.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,505,139.38	12,305,694.52	16,810,833.90	2,772,903.00	10,440,397.00	13,213,300.00	-21.4%
TOTAL, REVENUES			129,409,112.50	24,267,259.81	153,676,372.31	123,812,622.00	20,719,351.00	144,531,973.00	-6.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,033,228.97	10,180,074.57	56,213,303.54	45,768,716.00	11,002,929.00	56,771,645.00	1.0%
Certificated Pupil Support Salaries		1200	2,566,263.08	2,959,886.66	5,526,149.74	2,628,568.00	2,989,375.00	5,617,943.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,667,037.83	288,054.36	5,955,092.19	5,631,531.00	230,785.00	5,862,316.00	-1.6%
Other Certificated Salaries		1900	74,607.54	1,010,671.90	1,085,279.44	69,500.00	1,017,793.00	1,087,293.00	0.2%
TOTAL, CERTIFICATED SALARIES			54,341,137.42	14,438,687.49	68,779,824.91	54,098,315.00	15,240,882.00	69,339,197.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,027,151.58	4,907,960.86	6,935,112.44	1,359,060.00	4,978,388.00	6,337,448.00	-8.6%
Classified Support Salaries		2200	6,744,950.80	1,030,134.30	7,775,085.10	6,451,968.00	1,218,526.00	7,670,494.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,757,920.87	204,831.28	1,962,752.15	1,727,023.00	211,146.00	1,938,169.00	-1.3%
Clerical, Technical and Office Salaries		2400	6,114,430.98	442,462.68	6,556,893.66	6,111,749.00	420,908.00	6,532,657.00	-0.4%
Other Classified Salaries		2900	1,925,335.85	1,655,530.23	3,580,866.08	1,743,162.00	1,429,150.00	3,172,312.00	-11.4%
TOTAL, CLASSIFIED SALARIES			18,569,790.08	8,240,919.35	26,810,709.43	17,392,962.00	8,258,118.00	25,651,080.00	-4.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
EMPLOYEE BENEFITS									
STRS		3101-3102	15,780,606.90	2,651,372.39	18,431,979.29	9,931,906.00	2,810,838.00	12,742,744.00	-30.9%
PERS		3201-3202	4,280,771.04	2,174,884.20	6,455,655.24	4,332,289.00	2,244,076.00	6,576,365.00	1.9%
OASDI/Medicare/Alternative		3301-3302	2,102,078.32	827,223.89	2,929,302.21	2,167,609.00	867,949.00	3,035,558.00	3.6%
Health and Welfare Benefits		3401-3402	8,294,831.06	2,931,456.41	11,226,287.47	9,053,551.00	3,566,244.00	12,619,795.00	12.4%
Unemployment Insurance		3501-3502	34,739.86	10,953.64	45,693.50	36,027.00	11,948.00	47,975.00	5.0%
Workers' Compensation		3601-3602	1,240,535.59	408,255.19	1,648,790.78	1,419,227.00	470,187.00	1,889,414.00	14.6%
OPEB, Allocated		3701-3702	58,365.36	0.00	58,365.36	45,000.00	0.00	45,000.00	-22.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,061.20	0.00	4,061.20	3,642.00	0.00	3,642.00	-10.3%
TOTAL, EMPLOYEE BENEFITS			31,795,989.33	9,004,145.72	40,800,135.05	26,989,251.00	9,971,242.00	36,960,493.00	-9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	713,491.07	713,491.07	0.00	622,180.00	622,180.00	-12.8%
Books and Other Reference Materials		4200	13,979.57	55,825.16	69,804.73	1,000.00	58,000.00	59,000.00	-15.5%
Materials and Supplies		4300	2,149,126.80	1,384,964.73	3,534,091.53	2,261,503.00	830,692.00	3,092,195.00	-12.5%
Noncapitalized Equipment		4400	459,044.09	572,180.51	1,031,224.60	414,100.00	178,000.00	592,100.00	-42.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,622,150.46	2,726,461.47	5,348,611.93	2,676,603.00	1,688,872.00	4,365,475.00	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,022,120.40	1,022,120.40	0.00	1,001,782.00	1,001,782.00	-2.0%
Travel and Conferences		5200	367,061.67	123,496.38	490,558.05	131,455.00	73,131.00	204,586.00	-58.3%
Dues and Memberships		5300	31,505.41	818.00	32,323.41	29,400.00	0.00	29,400.00	-9.0%
Insurance		5400 - 5450	468,860.17	0.00	468,860.17	195,000.00	0.00	195,000.00	-58.4%
Operations and Housekeeping Services		5500	2,554,553.30	0.00	2,554,553.30	2,295,967.00	0.00	2,295,967.00	-10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,363,056.50	57,247.63	1,420,304.13	1,106,152.00	2,874.00	1,109,026.00	-21.9%
Transfers of Direct Costs		5710	(12,783.43)	12,783.43	0.00	(3,700.00)	3,700.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,160.76)	5,919.59	(1,241.17)	(2,700.00)	0.00	(2,700.00)	117.5%
Professional/Consulting Services and Operating Expenditures		5800	4,306,198.29	8,137,417.30	12,443,615.59	3,019,719.00	5,630,153.00	8,649,872.00	-30.5%
Communications		5900	528,865.56	21,311.05	550,176.61	536,130.00	19,918.00	556,048.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,600,156.71	9,381,113.78	18,981,270.49	7,307,423.00	6,731,558.00	14,038,981.00	-26.0%
CAPITAL OUTLAY									
Land		6100	55,314.25	286,393.11	341,707.36	0.00	0.00	0.00	-100.0%
Land Improvements		6170	690,576.00	77,919.00	768,495.00	634,300.00	0.00	634,300.00	-17.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Buildings and Improvements of Buildings		6200	72,993.49	229,340.17	302,333.66	50,500.00	0.00	50,500.00	-83.3%
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	161,661.32	606,645.36	768,306.68	305,139.00	0.00	305,139.00	-60.3%
Equipment Replacement		6500	0.00	26,086.31	26,086.31	34,095.00	0.00	34,095.00	30.7%
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			980,545.06	1,226,383.95	2,206,929.01	1,024,034.00	0.00	1,024,034.00	-53.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,279,069.56	1,279,069.56	0.00	1,247,513.00	1,247,513.00	-2.5%
Payments to County Offices		7142	255,099.00	0.00	255,099.00	205,000.00	0.00	205,000.00	-19.6%
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	29,599.50	0.00	29,599.50	29,600.00	0.00	29,600.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	174,635.11	0.00	174,635.11	44,474.00	0.00	44,474.00	-74.5%
Other Debt Service - Principal		7439	928,722.01	1,653.76	930,375.77	971,691.00	1,772.00	973,463.00	4.6%

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TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,388,055.62	1,280,723.32	2,668,778.94	1,250,765.00	1,249,285.00	2,500,050.00	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,108,957.41)	1,108,957.41	0.00	(840,389.00)	840,389.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(342,643.32)	0.00	(342,643.32)	(368,582.00)	0.00	(368,582.00)	7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,451,600.73)	1,108,957.41	(342,643.32)	(1,208,971.00)	840,389.00	(368,582.00)	7.6%
TOTAL, EXPENDITURES			117,846,223.95	47,407,392.49	165,253,616.44	109,530,382.00	43,980,346.00	153,510,728.00	-7.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
(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	(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	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			(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	116,097,178.00	0.00	116,097,178.00	118,858,538.00	0.00	118,858,538.00	2.4%
2) Federal Revenue		8100-8299	9,164.54	3,975,623.58	3,984,788.12	18,000.00	4,319,854.00	4,337,854.00	8.9%
3) Other State Revenue		8300-8599	8,797,630.58	7,985,941.71	16,783,572.29	2,163,181.00	5,959,100.00	8,122,281.00	-51.6%
4) Other Local Revenue		8600-8799	4,505,139.38	12,305,694.52	16,810,833.90	2,772,903.00	10,440,397.00	13,213,300.00	-21.4%
5) TOTAL, REVENUES			129,409,112.50	24,267,259.81	153,676,372.31	123,812,622.00	20,719,351.00	144,531,973.00	-6.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		63,881,429.11	31,261,751.11	95,143,180.22	62,887,616.00	28,944,083.00	91,831,699.00	-3.5%
2) Instruction - Related Services	2000-2999		18,724,620.85	2,714,280.78	21,438,901.63	12,149,760.00	3,111,675.00	15,261,435.00	-28.8%
3) Pupil Services	3000-3999		9,307,686.36	6,454,194.07	15,761,880.43	8,912,491.00	6,890,635.00	15,803,126.00	0.3%
4) Ancillary Services	4000-4999		2,359,214.17	193,556.58	2,552,770.75	1,953,169.00	0.00	1,953,169.00	-23.5%
5) Community Services	5000-5999		165,593.24	2,701,002.76	2,866,596.00	141,653.00	2,425,001.00	2,566,654.00	-10.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,746,507.78	1,492,280.06	9,238,787.84	7,891,844.00	1,181,196.00	9,073,040.00	-1.8%
8) Plant Services	8000-8999		14,273,116.82	1,309,603.81	15,582,720.63	14,343,084.00	178,471.00	14,521,555.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,388,055.62	1,280,723.32	2,668,778.94	1,250,765.00	1,249,285.00	2,500,050.00	-6.3%
10) TOTAL, EXPENDITURES			117,846,223.95	47,407,392.49	165,253,616.44	109,530,382.00	43,980,346.00	153,510,728.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,562,888.55	(23,140,132.68)	(11,577,244.13)	14,282,240.00	(23,260,995.00)	(8,978,755.00)	-22.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,189,543.30)	18,189,543.30	0.00	(18,000,000.00)	18,000,000.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,626,654.75)	(4,950,589.38)	(11,577,244.13)	(3,717,760.00)	(5,260,995.00)	(8,978,755.00)	-22.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,866,581.07	27,289,390.45	53,155,971.52	19,239,926.32	22,338,801.07	41,578,727.39	-21.8%

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)			25,866,581.07	27,289,390.45	53,155,971.52	19,239,926.32	22,338,801.07	41,578,727.39	-21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,866,581.07	27,289,390.45	53,155,971.52	19,239,926.32	22,338,801.07	41,578,727.39	-21.8%
2) Ending Balance, June 30 (E + F1e)			19,239,926.32	22,338,801.07	41,578,727.39	15,522,166.32	17,077,806.07	32,599,972.39	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	94,199.68	0.00	94,199.68	94,199.00	0.00	94,199.00	0.0%
Prepaid Items		9713	7,045.81	113,068.14	120,113.95	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,225,732.93	22,225,732.93	0.00	17,077,806.07	17,077,806.07	-23.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,619,831.44	0.00	8,619,831.44	6,144,429.00	0.00	6,144,429.00	-28.7%
School Site Carryover	0000	9780	*522,159.00*		*522,159.00*			*0.00*	
Donations/Abatements	0000	9780	*636,551.93*		*636,551.93*			*0.00*	
RRMA	0000	9780	*850,975.85*		*850,975.85*			*0.00*	
Board Required 4%	0000	9780	*6,610,144.66*		*6,610,144.66*			*0.00*	
Board Required 4%	0000	9780			*0.00*	*6,144,429.00*		*6,144,429.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,957,608.49	0.00	4,957,608.49	4,608,322.00	0.00	4,608,322.00	-7.0%
Unassigned/Unappropriated Amount		9790	5,471,240.90	0.00	5,471,240.90	4,585,216.32	0.00	4,585,216.32	-16.2%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	3,555,840.46	3,555,840.46
6266	Educator Effectiveness, FY 2021-22	642,355.08	146,031.08
6300	Lottery: Instructional Materials	1,538,226.93	1,651,295.07
6547	Special Education Early Intervention Preschool Grant	944,574.31	945,045.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,416,955.17	.17
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,466,726.77	1,466,726.77
7311	Classified School Employee Professional Development Block Grant	17,781.44	17,781.44
7399	LCFF Equity Multiplier	50,535.00	50,535.00
7412	A-G Access/Success Grant	57,251.72	57,251.72
7413	A-G Learning Loss Mitigation Grant	61,685.46	61,685.46
7435	Learning Recovery Emergency Block Grant	3,852,901.06	504,714.06
7810	Other Restricted State	108,840.60	108,840.60
9010	Other Restricted Local	8,512,058.93	8,512,058.93
Total, Restricted Balance		22,225,732.93	17,077,806.07

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,065,773.00	0.00	-100.0%
5) TOTAL, REVENUES			2,065,773.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,968,904.00	0.00	-100.0%
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			1,968,904.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,869.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,869.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,247,339.00	1,344,208.00	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,339.00	1,344,208.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,247,339.00	1,344,208.00	7.8%
2) Ending Balance, June 30 (E + F1e)			1,344,208.00	1,344,208.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,334.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,305,874.00	1,344,208.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,306,688.00		
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	38,334.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,345,022.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	814.00		
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			814.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,344,208.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	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	2,065,773.00	0.00	-100.0%
TOTAL, REVENUES			2,065,773.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,968,904.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,968,904.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,968,904.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,065,773.00	0.00	-100.0%
5) TOTAL, REVENUES			2,065,773.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,968,904.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,968,904.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,869.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,869.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,247,339.00	1,344,208.00	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,247,339.00	1,344,208.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,247,339.00	1,344,208.00	7.8%
2) Ending Balance, June 30 (E + F1e)			1,344,208.00	1,344,208.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,334.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,305,874.00	1,344,208.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	1,305,874.00	1,344,208.00
Total, Restricted Balance		1,305,874.00	1,344,208.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,618,134.11	2,940,785.00	12.3%
5) TOTAL, REVENUES			2,618,134.11	2,940,785.00	12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,258,612.43	1,626,702.00	29.2%
3) Employee Benefits		3000-3999	679,365.21	996,464.00	46.7%
4) Books and Supplies		4000-4999	83,335.86	127,021.00	52.4%
5) Services and Other Operating Expenditures		5000-5999	19,311.22	25,710.00	33.1%
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	146,924.98	164,888.00	12.2%
9) TOTAL, EXPENDITURES			2,187,549.70	2,940,785.00	34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			430,584.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,584.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,952.21	523,536.62	463.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,952.21	523,536.62	463.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,952.21	523,536.62	463.2%
2) Ending Balance, June 30 (E + F1e)			523,536.62	523,536.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	523,536.62	523,536.62	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	548,335.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	68,916.37		
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			617,251.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	33,264.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	60,451.00		
6) TOTAL, LIABILITIES			93,715.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			523,536.62		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	8,371.88	4,000.00	-52.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,609,762.23	2,936,785.00	12.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,618,134.11	2,940,785.00	12.3%
TOTAL, REVENUES			2,618,134.11	2,940,785.00	12.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	204,390.33	212,112.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,375.29	61,589.00	-2.8%
Other Classified Salaries		2900	990,846.81	1,353,001.00	36.5%
TOTAL, CLASSIFIED SALARIES			1,258,612.43	1,626,702.00	29.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	312,258.37	420,381.00	34.6%
OASDI/Medicare/Alternative		3301-3302	93,206.36	122,977.00	31.9%
Health and Welfare Benefits		3401-3402	250,642.76	419,694.00	67.4%
Unemployment Insurance		3501-3502	613.24	843.00	37.5%
Workers' Compensation		3601-3602	22,644.48	32,569.00	43.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			679,365.21	996,464.00	46.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,335.86	127,021.00	52.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,335.86	127,021.00	52.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,702.68	1,000.00	-41.3%
Dues and Memberships		5300	130.00	130.00	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	73.96	250.00	238.0%
Transfers of Direct Costs		5710	**0.00**	**0.00**	**0.0%**
Transfers of Direct Costs - Interfund		5750	1,028.94	2,100.00	104.1%
Professional/Consulting Services and Operating Expenditures		5800	14,749.26	22,230.00	50.7%
Communications		5900	1,626.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,311.22	25,710.00	33.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	146,924.98	164,888.00	12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,924.98	164,888.00	12.2%
TOTAL, EXPENDITURES			2,187,549.70	2,940,785.00	34.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,618,134.11	2,940,785.00	12.3%
5) TOTAL, REVENUES			2,618,134.11	2,940,785.00	12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,695.15	11,655.00	20.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,713,599.69	2,438,367.00	42.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		146,924.98	164,888.00	12.2%
8) Plant Services	8000-8999		317,329.88	325,875.00	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,187,549.70	2,940,785.00	34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			430,584.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,584.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,952.21	523,536.62	463.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,952.21	523,536.62	463.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,952.21	523,536.62	463.2%
2) Ending Balance, June 30 (E + F1e)			523,536.62	523,536.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	523,536.62	523,536.62	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,640,000.91	3,275,000.00	24.1%
3) Other State Revenue		8300-8599	4,343,454.85	4,293,000.00	-1.2%
4) Other Local Revenue		8600-8799	282,068.61	120,000.00	-57.5%
5) TOTAL, REVENUES			7,265,524.37	7,688,000.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,943,082.02	1,988,830.00	2.4%
3) Employee Benefits		3000-3999	843,305.38	1,020,198.00	21.0%
4) Books and Supplies		4000-4999	2,495,842.38	2,481,000.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	267,721.73	188,515.00	-29.6%
6) Capital Outlay		6000-6999	349,534.82	525,000.00	50.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,216.25	2,215.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	195,718.34	203,694.00	4.1%
9) TOTAL, EXPENDITURES			6,097,420.92	6,409,452.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,168,103.45	1,278,548.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,168,103.45	1,278,548.00	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,161,165.18	6,329,268.63	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,161,165.18	6,329,268.63	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,161,165.18	6,329,268.63	22.6%
2) Ending Balance, June 30 (E + F1e)			6,329,268.63	7,607,816.63	20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,607.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,963,493.82	7,257,649.76	21.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	300,166.87	350,166.87	16.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,564,344.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,778,489.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,607.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,408,441.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	79,173.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			79,173.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,329,268.63		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,640,000.91	3,275,000.00	24.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,640,000.91	3,275,000.00	24.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,343,454.85	4,293,000.00	-1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,343,454.85	4,293,000.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	122,376.62	70,000.00	-42.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	159,691.99	50,000.00	-68.7%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			282,068.61	120,000.00	-57.5%
TOTAL, REVENUES			7,265,524.37	7,688,000.00	5.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,571,839.80	1,602,825.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	127,779.32	133,022.00	4.1%
Clerical, Technical and Office Salaries		2400	243,462.90	252,983.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,943,082.02	1,988,830.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	395,172.38	402,836.00	1.9%
OASDI/Medicare/Alternative		3301-3302	131,716.63	140,324.00	6.5%
Health and Welfare Benefits		3401-3402	280,517.70	436,189.00	55.5%
Unemployment Insurance		3501-3502	942.31	1,031.00	9.4%
Workers' Compensation		3601-3602	34,956.36	39,818.00	13.9%
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			843,305.38	1,020,198.00	21.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,988.80	73,000.00	28.1%
Noncapitalized Equipment		4400	183,823.83	165,000.00	-10.2%
Food		4700	2,255,029.75	2,243,000.00	-0.5%
TOTAL, BOOKS AND SUPPLIES			2,495,842.38	2,481,000.00	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,780.83	15,500.00	12.5%
Dues and Memberships		5300	1,720.20	1,750.00	1.7%
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	63,547.67	62,840.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	212.23	600.00	182.7%
Professional/Consulting Services and Operating Expenditures		5800	187,981.78	107,325.00	-42.9%
Communications		5900	479.02	500.00	4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			267,721.73	188,515.00	-29.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	147,456.00	0.00	-100.0%
Equipment		6400	202,078.82	500,000.00	147.4%
Equipment Replacement		6500	0.00	25,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			349,534.82	525,000.00	50.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,216.25	2,215.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,216.25	2,215.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	195,718.34	203,694.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			195,718.34	203,694.00	4.1%
TOTAL, EXPENDITURES			6,097,420.92	6,409,452.00	5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,640,000.91	3,275,000.00	24.1%
3) Other State Revenue		8300-8599	4,343,454.85	4,293,000.00	-1.2%
4) Other Local Revenue		8600-8799	282,068.61	120,000.00	-57.5%
5) TOTAL, REVENUES			7,265,524.37	7,688,000.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,552,670.60	5,987,415.00	7.8%
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		195,718.34	203,694.00	4.1%
8) Plant Services	8000-8999		346,815.73	216,128.00	-37.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,216.25	2,215.00	-0.1%
10) TOTAL, EXPENDITURES			6,097,420.92	6,409,452.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,168,103.45	1,278,548.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,168,103.45	1,278,548.00	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,161,165.18	6,329,268.63	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,161,165.18	6,329,268.63	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,161,165.18	6,329,268.63	22.6%
2) Ending Balance, June 30 (E + F1e)			6,329,268.63	7,607,816.63	20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,607.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,963,493.82	7,257,649.76	21.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	300,166.87	350,166.87	16.7%
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)	5,806,482.48	7,100,638.42
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	16,726.57	16,726.57
7033	Child Nutrition: School Food Best Practices Apportionment	140,284.77	140,284.77
Total, Restricted Balance		5,963,493.82	7,257,649.76

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,796.71	0.00	-100.0%
5) TOTAL, REVENUES			36,796.71	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,796.71	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,796.71	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	961,365.65	998,162.36	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			961,365.65	998,162.36	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			961,365.65	998,162.36	3.8%
2) Ending Balance, June 30 (E + F1e)			998,162.36	998,162.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	998,162.36	998,162.36	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	989,193.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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	8,969.36		
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			998,162.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			998,162.36		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	36,796.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,796.71	0.00	-100.0%
TOTAL, REVENUES			36,796.71	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,796.71	0.00	-100.0%
5) TOTAL, REVENUES			36,796.71	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,796.71	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,796.71	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	961,365.65	998,162.36	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			961,365.65	998,162.36	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			961,365.65	998,162.36	3.8%
2) Ending Balance, June 30 (E + F1e)			998,162.36	998,162.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	998,162.36	998,162.36	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	660,765.81	300,000.00	-54.6%
5) TOTAL, REVENUES			660,765.81	300,000.00	-54.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,548.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,000.00	50,000.00	354.5%
6) Capital Outlay		6000-6999	113,706.46	125,000.00	9.9%
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			158,255.21	175,000.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			502,510.60	125,000.00	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			502,510.60	125,000.00	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,193,168.00	4,695,678.60	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,193,168.00	4,695,678.60	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,193,168.00	4,695,678.60	12.0%
2) Ending Balance, June 30 (E + F1e)			4,695,678.60	4,820,678.60	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	1,926,845.75	2,051,845.75	6.5%
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	2,768,832.85	2,768,832.85	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,674,490.37		
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	41,394.58		
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			4,715,884.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	20,206.35		
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			20,206.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,695,678.60		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	163,242.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	497,523.74	300,000.00	-39.7%
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			660,765.81	300,000.00	-54.6%
TOTAL, REVENUES			660,765.81	300,000.00	-54.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	11,453.41	0.00	-100.0%
Noncapitalized Equipment		4400	22,095.34	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,548.75	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,675.00	50,000.00	551.5%
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	3,325.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	50,000.00	354.5%
CAPITAL OUTLAY					
Land		6100	29,390.00	50,000.00	70.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,147.37	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	81,169.09	75,000.00	-7.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,706.46	125,000.00	9.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			158,255.21	175,000.00	10.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	660,765.81	300,000.00	-54.6%
5) TOTAL, REVENUES			660,765.81	300,000.00	-54.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		158,255.21	175,000.00	10.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			158,255.21	175,000.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			502,510.60	125,000.00	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			502,510.60	125,000.00	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,193,168.00	4,695,678.60	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,193,168.00	4,695,678.60	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,193,168.00	4,695,678.60	12.0%
2) Ending Balance, June 30 (E + F1e)			4,695,678.60	4,820,678.60	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	1,926,845.75	2,051,845.75	6.5%
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	2,768,832.85	2,768,832.85	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,926,845.75	2,051,845.75
Total, Restricted Balance		1,926,845.75	2,051,845.75

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	939,887.71	850,000.00	-9.6%
5) TOTAL, REVENUES			939,887.71	850,000.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,423.87	224,633.00	-38.2%
3) Employee Benefits		3000-3999	109,280.61	82,017.00	-24.9%
4) Books and Supplies		4000-4999	0.00	2,700.00	New
5) Services and Other Operating Expenditures		5000-5999	690,150.45	629,374.00	-8.8%
6) Capital Outlay		6000-6999	133,030.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,295,885.66	938,724.00	-27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(355,997.95)	(88,724.00)	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355,997.95)	(88,724.00)	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,922,939.42	2,566,941.47	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,922,939.42	2,566,941.47	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,922,939.42	2,566,941.47	-12.2%
2) Ending Balance, June 30 (E + F1e)			2,566,941.47	2,478,217.47	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,566,941.47	2,478,217.47	-3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,718,417.76		
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	61,600.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,780,018.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	213,076.84		
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			213,076.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,566,941.47		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	818,544.47	800,000.00	-2.3%
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	121,343.24	50,000.00	-58.8%
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			939,887.71	850,000.00	-9.6%
TOTAL, REVENUES			939,887.71	850,000.00	-9.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	363,423.87	224,633.00	-38.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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			363,423.87	224,633.00	-38.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,578.78	60,225.00	-26.2%
OASDI/Medicare/Alternative		3301-3302	22,088.87	17,186.00	-22.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	144.50	113.00	-21.8%
Workers' Compensation		3601-3602	5,468.46	4,493.00	-17.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,280.61	82,017.00	-24.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,700.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,700.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	314,440.94	245,150.00	-22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,454.05	34,725.00	-50.0%
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	306,255.46	349,499.00	14.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			690,150.45	629,374.00	-8.8%
CAPITAL OUTLAY					
Land		6100	15,894.73	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	117,136.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			133,030.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,295,885.66	938,724.00	-27.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	939,887.71	850,000.00	-9.6%
5) TOTAL, REVENUES			939,887.71	850,000.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,295,885.66	938,724.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,295,885.66	938,724.00	-27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(355,997.95)	(88,724.00)	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355,997.95)	(88,724.00)	-75.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,922,939.42	2,566,941.47	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,922,939.42	2,566,941.47	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,922,939.42	2,566,941.47	-12.2%
2) Ending Balance, June 30 (E + F1e)			2,566,941.47	2,478,217.47	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,566,941.47	2,478,217.47	-3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	180,759.00	0.00	-100.0%
3) Other State Revenue		8300-8599	45,192.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,268,194.00	0.00	-100.0%
5) TOTAL, REVENUES			9,494,145.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,277,750.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,277,750.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,216,395.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,216,395.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,556,689.00	11,773,084.00	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,556,689.00	11,773,084.00	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,556,689.00	11,773,084.00	11.5%
2) Ending Balance, June 30 (E + F1e)			11,773,084.00	11,773,084.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,773,084.00	11,773,084.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,773,084.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,773,084.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			11,773,084.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	180,759.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			180,759.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	45,192.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,192.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,317,667.00	0.00	-100.0%
Unsecured Roll		8612	291,077.00	0.00	-100.0%
Prior Years' Taxes		8613	152,302.00	0.00	-100.0%
Supplemental Taxes		8614	182,239.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	27,225.00	0.00	-100.0%
Interest		8660	286,198.00	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	1,486.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,268,194.00	0.00	-100.0%
TOTAL, REVENUES			9,494,145.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,325,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	2,952,750.00	0.00	-100.0%
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)			8,277,750.00	0.00	-100.0%
TOTAL, EXPENDITURES			8,277,750.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	180,759.00	0.00	-100.0%
3) Other State Revenue		8300-8599	45,192.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	9,268,194.00	0.00	-100.0%
5) TOTAL, REVENUES			9,494,145.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,277,750.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,277,750.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,216,395.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,216,395.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,556,689.00	11,773,084.00	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,556,689.00	11,773,084.00	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,556,689.00	11,773,084.00	11.5%
2) Ending Balance, June 30 (E + F1e)			11,773,084.00	11,773,084.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,773,084.00	11,773,084.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,332.51	100,000.00	-79.1%
5) TOTAL, REVENUES			479,332.51	100,000.00	-79.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	110,241.95	222,564.00	101.9%
3) Employee Benefits		3000-3999	45,542.37	109,263.00	139.9%
4) Books and Supplies		4000-4999	705.08	60,000.00	8,409.7%
5) Services and Other Operating Expenses		5000-5999	1,523,487.76	2,356,500.00	54.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,679,977.16	2,748,327.00	63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,200,644.65)	(2,648,327.00)	120.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,200,644.65)	(2,648,327.00)	120.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,723,897.12	8,523,252.47	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,723,897.12	8,523,252.47	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,723,897.12	8,523,252.47	-12.3%
2) Ending Net Position, June 30 (E + F1e)			8,523,252.47	5,874,925.47	-31.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,625,093.77	4,876,766.77	-36.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	898,158.70	998,158.70	11.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,282,483.40		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	105,717.09		
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	20,278.23		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			11,408,478.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,885,226.25		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,885,226.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			8,523,252.47		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	469,332.51	100,000.00	-78.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	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	10,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			479,332.51	100,000.00	-79.1%
TOTAL, REVENUES			479,332.51	100,000.00	-79.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	110,241.95	222,564.00	101.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			110,241.95	222,564.00	101.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,644.63	59,671.00	101.3%
OASDI/Medicare/Alternative		3301-3302	8,354.26	17,028.00	103.8%
Health and Welfare Benefits		3401-3402	5,505.67	28,000.00	408.6%
Unemployment Insurance		3501-3502	54.58	112.00	105.2%
Workers' Compensation		3601-3602	1,983.23	4,452.00	124.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,542.37	109,263.00	139.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	705.08	10,000.00	1,318.3%
Noncapitalized Equipment		4400	0.00	50,000.00	New
TOTAL, BOOKS AND SUPPLIES			705.08	60,000.00	8,409.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	6,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,500,000.00	2,000,000.00	33.3%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,487.76	350,000.00	1,390.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,523,487.76	2,356,500.00	54.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,679,977.16	2,748,327.00	63.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,332.51	100,000.00	-79.1%
5) TOTAL, REVENUES			479,332.51	100,000.00	-79.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,679,977.16	2,748,327.00	63.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,679,977.16	2,748,327.00	63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,200,644.65)	(2,648,327.00)	120.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,200,644.65)	(2,648,327.00)	120.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,723,897.12	8,523,252.47	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,723,897.12	8,523,252.47	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,723,897.12	8,523,252.47	-12.3%
2) Ending Net Position, June 30 (E + F1e)			8,523,252.47	5,874,925.47	-31.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,625,093.77	4,876,766.77	-36.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	898,158.70	998,158.70	11.1%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress	946,755.00	4,579,706.00	5,526,461.00			5,526,461.00
Total capital assets not being depreciated	2,657,963.00	4,579,706.00	7,237,669.00	0.00	0.00	7,237,669.00
Capital assets being depreciated:						
Land Improvements	81,702,750.00		81,702,750.00			81,702,750.00
Buildings	171,644,532.00	1,012,784.00	172,657,316.00			172,657,316.00
Equipment	13,181,366.00	1,858,607.00	15,039,973.00			15,039,973.00
Total capital assets being depreciated	266,528,648.00	2,871,391.00	269,400,039.00	0.00	0.00	269,400,039.00
Accumulated Depreciation for:						
Land Improvements	(34,166,251.00)	(3,866,453.00)	(38,032,704.00)			(38,032,704.00)
Buildings	(93,878,721.00)	(5,721,562.00)	(99,600,283.00)			(99,600,283.00)
Equipment	(9,830,944.00)	(608,556.00)	(10,439,500.00)			(10,439,500.00)
Total accumulated depreciation	(137,875,916.00)	(10,196,571.00)	(148,072,487.00)	0.00	0.00	(148,072,487.00)
Total capital assets being depreciated, net excluding lease and subscription assets	128,652,732.00	(7,325,180.00)	121,327,552.00	0.00	0.00	121,327,552.00
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	440,951.00	339,204.00	780,155.00		146,947.00	633,208.00
Accumulated amortization for subscription assets	(192,358.00)	(193,229.00)	(385,587.00)		(146,947.00)	(238,640.00)
Total subscription assets, net	248,593.00	145,975.00	394,568.00	0.00	0.00	394,568.00
Governmental activity capital assets, net	131,559,288.00	(2,599,499.00)	128,959,789.00	0.00	0.00	128,959,789.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title One	ESSA: Comp Support & Improvement	Special Ed: IDEA Basic Local Assistance Entitlement	Special Ed: IDEA Preschool Grants	Special Ed: IDEA Mental Health Allocation Plan	Workability II-We Can Work	Carl D. Perkins
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3310	3315	3327	3410	3550
REVENUE OBJECT	8290	8290	8181	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	212,625.57	174,382.00					
2. a. Current Year Award	1,087,562.00	472,119.00	2,178,511.00	52,160.00	117,618.00	65,630.00	58,987.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,087,562.00	472,119.00	2,178,511.00	52,160.00	117,618.00	65,630.00	58,987.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,300,187.57	646,501.00	2,178,511.00	52,160.00	117,618.00	65,630.00	58,987.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		43,596.00					
6. Cash Received in Current Year	984,237.57	171,016.00	2,068.80	(3,552.42)	18,069.30	40,881.88	35,219.34
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	984,237.57	214,612.00	2,068.80	(3,552.42)	18,069.30	40,881.88	35,219.34
EXPENDITURES							
9. Donor-Authorized Expenditures	1,052,424.60	174,382.00	2,178,511.00	52,160.00	117,618.00	57,768.85	58,987.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	1,052,424.60	174,382.00	2,178,511.00	52,160.00	117,618.00	57,768.85	58,987.00
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							

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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(68,187.03)	40,230.00	(2,176,442.20)	(55,712.42)	(99,548.70)	(16,886.97)	(23,767.66)
a. Unearned Revenue		40,230.00					
b. Accounts Payable							
c. Accounts Receivable	68,187.03		2,176,442.20	55,712.42	99,548.70	16,886.97	23,767.66
14. Unused Grant Award Calculation							
(line 4 minus line 9)	247,762.97	472,119.00	0.00	0.00	0.00	7,861.15	0.00
15. If Carryover is allowed,							
enter line 14 amount here	247,762.97	472,119.00					
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	1,052,424.60	174,382.00	2,178,511.00	52,160.00	117,618.00	57,768.85	58,987.00

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

Description	008	009	010	011	012	013	
FEDERAL PROGRAM NAME	ESSA: Title II Part A Teacher Quality	ESSA: Title IV, A Student Support & Enrichment	ESSA: Title III, Immigrant Education	ESSA: Title III, English Learner Student Program	PreKinder Planning and Implementation	PreKinder Planning and Implementation	TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4035	4127	4201	4203	6053	6387	
REVENUE OBJECT	8290	8290	8290	8290	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	23,061.82	12,781.17	4,279.03		208,638.73	613,492.18	1,249,260.50
2. a. Current Year Award	194,155.00	88,081.00	15,989.00	69,287.00		515,021.00	4,915,120.00
b. Transferability (ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	194,155.00	88,081.00	15,989.00	69,287.00	0.00	515,021.00	4,915,120.00
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	217,216.82	100,862.17	20,268.03	69,287.00	208,638.73	1,128,513.18	6,164,380.50
REVENUES							
5. Unearned Revenue Deferred from Prior Year			4,279.03			554,499.60	602,374.63
6. Cash Received in Current Year	161,680.82	79,624.17	10,769.00	39,212.00	208,638.73	574,405.00	2,322,270.19
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	161,680.82	79,624.17	15,048.03	39,212.00	208,638.73	1,128,904.60	2,924,644.82
EXPENDITURES							
9. Donor-Authorized Expenditures	162,743.49	79,767.98	12,278.33	28,982.33	80,616.50	635,272.37	4,691,512.45
10. Non Donor-Authorized							
Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	162,743.49	79,767.98	12,278.33	28,982.33	80,616.50	635,272.37	4,691,512.45
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							0.00
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(1,062.67)	(143.81)	2,769.70	10,229.67	128,022.23	493,632.23	(1,766,867.63)

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

Description	008	009	010	011	012	013	
a. Unearned Revenue			2,769.70	10,229.67	128,022.23	493,632.23	674,883.83
b. Accounts Payable							0.00
c. Accounts Receivable	1,062.67	143.81					2,441,751.46
14. Unused Grant Award Calculation (line 4 minus line 9)	54,473.33	21,094.19	7,989.70	40,304.67	128,022.23	493,240.81	1,472,868.05
15. If Carryover is allowed, enter line 14 amount here	54,473.33	21,094.19	7,989.70	40,304.67	128,022.23	493,240.81	1,465,006.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	162,743.49	79,767.98	12,278.33	28,982.33	80,616.50	635,272.37	4,691,512.45

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

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

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

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

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

Description	001	
FEDERAL PROGRAM NAME	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	90107	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance	603,196.09	603,196.09
2. a. Current Year Award	889,789.37	889,789.37
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	889,789.37	889,789.37
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,492,985.46	1,492,985.46
REVENUES		
5. Cash Received in Current Year	889,789.37	889,789.37
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	889,789.37	889,789.37
EXPENDITURES		
10. Donor-Authorized Expenditures	523,319.54	523,319.54
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	523,319.54	523,319.54

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	969,665.92	969,665.92

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	California Clean Energy Jobs	Educator Effectiveness	Lottery - Prop 20	Special Ed: Workability I	Special Ed: Mental Health Services	Special Ed: Early Intervention
RESOURCE CODE	2600	6230	6266	6300	6520	6546	6547
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,147,568.00	183,786.47	1,266,020.83	2,030,580.73			1,010,974.10
2. a. Current Year Award	3,557,496.00			934,550.87	132,665.00	783,111.00	441,719.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,557,496.00	0.00	0.00	934,550.87	132,665.00	783,111.00	441,719.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,705,064.00	183,786.47	1,266,020.83	2,965,131.60	132,665.00	783,111.00	1,452,693.10
REVENUES							
5. Cash Received in Current Year	2,557,268.00			555,805.43	50,605.66	709,714.00	415,187.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,000,228.00	0.00	0.00	378,745.44	82,059.34	73,397.00	26,532.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,000,228.00	0.00	0.00	378,745.44	82,059.34	73,397.00	26,532.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,557,496.00	0.00	0.00	934,550.87	132,665.00	783,111.00	441,719.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,147,568.00		623,665.75	1,614,586.73	132,665.00	783,111.00	508,118.79
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	3,147,568.00	0.00	623,665.75	1,614,586.73	132,665.00	783,111.00	508,118.79
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	3,557,496.00	183,786.47	642,355.08	1,350,544.87	0.00	0.00	944,574.31

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music, & Instructional Materials Discretionary Block Grant	Arts, Music in Schools-funding Guarantee & Accountability Act (Prop 28)	Kitchen Infrastructure Upgrade	School Food Best Practices	Classified School Employees Professional Development	LCFF Equity Multiplier	A-G Sucess Grant
RESOURCE CODE	6762	6770	7032	7033	7311	7399	7412
REVENUE OBJECT	8590	8590	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	4,147,216.31	1,367,046.00	499,242.00	194,251.29	26,927.04	50,000.00	225,111.29
2. a. Current Year Award		1,321,084.00				50,535.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	1,321,084.00	0.00	0.00	0.00	50,535.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	4,147,216.31	2,688,130.00	499,242.00	194,251.29	26,927.04	100,535.00	225,111.29
REVENUES							
5. Cash Received in Current Year		1,202,097.00				40,428.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	118,987.00	0.00	0.00	0.00	10,107.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	118,987.00	0.00	0.00	0.00	10,107.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	1,321,084.00	0.00	0.00	0.00	50,535.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,730,261.14	1,221,403.23	499,242.00	53,966.52	9,145.60	50,000.00	167,859.57
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	2,730,261.14	1,221,403.23	499,242.00	53,966.52	9,145.60	50,000.00	167,859.57
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,416,955.17	1,466,726.77	0.00	140,284.77	17,781.44	50,535.00	57,251.72

Description	015	016	017	018	
STATE PROGRAM NAME	A-G Learning Loss Mitigation	Learning Recovery Emergency Block Grant	Ethnic Studies	Literacy Screenings Professional	TOTAL
RESOURCE CODE	7413	7435	7810	78102	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	61,685.46	6,979,158.03	73,444.86		21,263,012.41
2. a. Current Year Award				41,871.00	7,263,031.87
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	41,871.00	7,263,031.87
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	61,685.46	6,979,158.03	73,444.86	41,871.00	28,526,044.28
REVENUES					
5. Cash Received in Current Year		7,020.97		41,871.00	5,579,997.06
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(7,020.97)	0.00	0.00	1,683,034.81
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(7,020.97)	0.00	0.00	1,683,034.81
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	41,871.00	7,263,031.87
EXPENDITURES					
10. Donor-Authorized Expenditures	55,165.54	3,133,277.94	6,475.26		14,736,512.07
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures					

Description	015	016	017	018	
(line 10 plus line 11)	55,165.54	3,133,277.94	6,475.26	0.00	14,736,512.07
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	6,519.92	3,845,880.09	66,969.60	41,871.00	13,789,532.21

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

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

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

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

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	68,779,824.91	301	0.00	303	68,779,824.91	305	1,906,283.49		307	66,873,541.42	309
2000 - Classified Salaries	26,810,709.43	311	96,998.50	313	26,713,710.93	315	1,352,761.39		317	25,360,949.54	319
3000 - Employee Benefits	40,800,135.05	321	73,502.65	323	40,726,632.40	325	660,375.95		327	40,066,256.45	329
4000 - Books, Supplies Equip Replace. (6500)	5,374,698.24	331	113,128.88	333	5,261,569.36	335	347,458.03		337	4,914,111.33	339
5000 - Services. . . & 7300 - Indirect Costs	18,638,627.17	341	174,006.59	343	18,464,620.58	345	7,811,001.01		347	10,653,619.57	349
				TOTAL	159,946,358.18	365			TOTAL	147,868,478.31	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	55,368,372.52	375
2. Salaries of Instructional Aides Per EC 41011	2100	6,370,363.06	380
3. STRS	3101 & 3102	10,324,515.55	382
4. PERS	3201 & 3202	1,582,951.39	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,275,968.52	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	7,098,287.09	385
7. Unemployment Insurance	3501 & 3502	29,444.67	390
8. Workers' Compensation Insurance	3601 & 3602	1,042,944.67	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	4,019.20	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		83,096,866.67	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		83,096,866.67	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.20%	
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)	56.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	147,868,478.31
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	114,816,925.00	(6,087,255.00)	108,729,670.00	0.00	0.00	108,729,670.00	6,542,799.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		0.00	0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,220,769.00	(843,400.00)	9,377,369.00			9,377,369.00	1,032,862.00
Net Pension Liability	129,569,614.00	122,273,599.00	251,843,213.00			251,843,213.00	
Total/Net OPEB Liability	31,223,812.00	25,466,355.00	56,690,167.00			56,690,167.00	
Compensated Absences Payable	2,811,845.00	208,109.00	3,019,954.00			3,019,954.00	
Subscription Liability	23,480.00	(20,480.00)	3,000.00			3,000.00	3,000.00
Governmental activities long-term liabilities	288,666,445.00	140,996,928.00	429,663,373.00	0.00	0.00	429,663,373.00	7,578,661.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	165,253,616.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,975,623.58
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	2,866,596.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,206,929.01
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,105,010.88
4. Other Transfers Out	All	9200	7200-7299	29,599.50
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,208,135.39
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				155,069,857.47

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)	9,353.75
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,578.36

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.)	143,754,087.00	15,431.16
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)	143,754,087.00	15,431.16
B. Required effort (Line A.2 times 90%)	129,378,678.30	13,888.04
C. Current year expenditures (Line I.E and Line II.B)	155,069,857.47	16,578.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	75,401,871.35		75,401,871.35			78,748,657.30
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,278.28		9,278.28			9,351.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	9,351.34		9,351.34	9,351.34		9,351.34
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,351.34			9,351.34
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	52,173.00		52,173.00	52,173.00		52,173.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	136,633.77		136,633.77	136,634.00		136,634.00
4. Secured Roll Taxes (Object 8041)	14,058,308.00		14,058,308.00	14,080,308.00		14,080,308.00
5. Unsecured Roll Taxes (Object 8042)	387,576.00		387,576.00	387,577.00		387,577.00
6. Prior Years' Taxes (Object 8043)	347,881.64		347,881.64	347,389.00		347,389.00
7. Supplemental Taxes (Object 8044)	442,877.00		442,877.00	442,877.00		442,877.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,623,648.00		9,623,648.00	9,475,107.00		9,475,107.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	8,539,101.65		8,539,101.65	6,122,534.00		6,122,534.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	33,588,199.06	0.00	33,588,199.06	31,044,599.00	0.00	31,044,599.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	33,588,199.06	0.00	33,588,199.06	31,044,599.00	0.00	31,044,599.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	84,926,039.25		84,926,039.25	87,813,939.00		87,813,939.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	84,926,039.25	0.00	84,926,039.25	87,813,939.00	0.00	87,813,939.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	153,676,372.31		153,676,372.31	144,531,973.00		144,531,973.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,467,798.10		1,467,798.10	800,000.00		800,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			75,401,871.35			78,748,657.30
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0079			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			78,748,657.30			83,820,070.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,588,199.06			31,044,599.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			1,122,160.80			1,122,160.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			45,160,458.24			52,775,471.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			45,160,458.24			52,775,471.83
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			759,399.59			466,535.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			34,347,598.65			31,511,134.42
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			44,401,058.65			52,308,936.41
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			34,347,598.65			
b. State Subventions (Line D8)			44,401,058.65			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			78,748,657.30			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			78,748,657.30			83,820,070.83
12. Appropriations Subject to the Limit (Line D9d)			78,748,657.30			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

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

Jazmin Egas	Egas@Bonita.k12.ca.us	909-971-8320 ext. 5220
Gann Contact Person	Contact Email Address	Contact Phone Number

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) — 5,607,532.50

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) — 130,724,771.53

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) — 4.29%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 4,819,666.98

2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 3,161,556.98

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	66,823.40
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	7,035.81
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)	574,374.91
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)	8,629,458.08
9. Carry-Forward Adjustment (Part IV, Line F)	(2,190,869.07)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,438,589.02
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	94,945,724.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,433,401.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,741,560.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,552,770.75
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,866,596.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,143,025.34
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	364,926.70
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,814,317.70
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)	1,968,904.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,040,624.72
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,294,921.76
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)	158,166,773.45
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.46%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	4.07%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	8,629,458.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	567,680.54
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.20%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.20%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.20%) times Part III, Line B19); zero if positive	(2,190,869.07)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,190,869.07)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.07%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-1095434.53) is applied to the current year calculation and the remainder ($-1095434.54) is deferred to one or more future years:	4.76%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-730289.69) is applied to the current year calculation and the remainder ($-1460579.38) is deferred to one or more future years:	4.99%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(2,190,869.07)

Approved indirect cost rate:	7.20%
Highest rate used in any program:	7.20%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,936,164.18	211,403.82	7.20%
01	3010	981,739.37	70,685.23	7.20%
01	3182	162,669.78	11,712.22	7.20%
01	3310	2,032,193.10	146,317.90	7.20%
01	3315	48,656.72	3,503.28	7.20%
01	3327	109,718.28	7,899.72	7.20%
01	3410	53,888.85	3,880.00	7.20%
01	3550	56,177.10	2,809.90	5.00%
01	4035	151,812.96	10,930.53	7.20%
01	4127	74,410.43	5,357.55	7.20%
01	4201	11,453.67	824.66	7.20%
01	4203	27,035.76	1,946.57	7.20%
01	6053	25,226.83	1,816.33	7.20%
01	6266	581,777.75	41,888.00	7.20%
01	6387	519,834.97	37,428.12	7.20%
01	6520	123,755.34	8,909.66	7.20%
01	6546	705,177.39	50,772.77	7.20%
01	6547	447,967.91	32,253.69	7.20%
01	6762	2,516,262.31	181,170.88	7.20%
01	6770	1,180,788.28	11,807.88	1.00%
01	7311	8,531.34	614.26	7.20%
01	7399	46,641.79	3,358.21	7.20%
01	7412	156,585.42	11,274.15	7.20%
01	7413	51,460.39	3,705.15	7.20%
01	7435	2,922,833.90	210,444.04	7.20%
01	7810	6,040.35	434.91	7.20%
01	9010	497,333.06	35,807.98	7.20%
13	5310	3,294,921.76	195,718.34	5.94%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,030,580.73	2,030,580.73
2. State Lottery Revenue	8560	1,954,733.58		934,550.87	2,889,284.45
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,954,733.58	0.00	2,965,131.60	4,919,865.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,897,279.27		0.00	1,897,279.27
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		173,657.76	173,657.76
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			1,140,178.77	1,140,178.77
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,897,279.27	0.00	1,313,836.53	3,211,115.80
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	57,454.31	0.00	1,651,295.07	1,708,749.38

D. COMMENTS:

Purchase of instructional software licenses and related software renewals.

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
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	5,181,952.43	231,565.12	5,413,517.55	326,539.00		5,740,056.55
1110	Regular Education, K–12	91,039,866.91	7,213,253.41	98,253,120.32	5,926,548.76		104,179,669.08
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	521,471.19	65,610.12	587,081.31	35,412.27		622,493.58
3300	Independent Study Centers	36,649.13	0.00	36,649.13	2,210.65		38,859.78
3400	Opportunity Schools	313,130.25	30,875.35	344,005.60	20,750.14		364,755.74
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	354,022.47	0.00	354,022.47	21,354.35		375,376.82
3800	Career Technical Education	1,002,319.21	96,485.48	1,098,804.69	66,279.01		1,165,083.70
4110	Regular Education, Adult	8,334.75	0.00	8,334.75	502.75		8,837.50
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	45,606.78	0.00	45,606.78	2,750.96		48,357.74
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	30,062,525.39	1,300,624.08	31,363,149.47	1,891,799.81		33,254,949.28
6000	Regional Occupational Ctr/Prg (ROC/P)	877,453.68	3,859.43	881,313.11	53,160.09		934,473.20
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	159,139.59	0.00	159,139.59	9,599.17		168,738.76
8500	Child Care and Development Services	2,871,694.93	0.00	2,871,694.93	173,218.32		3,044,913.25
Other Costs							
—	Food Services					7,395.00	7,395.00
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					2,083,746.41	2,083,746.41
—	Other Outgo					2,668,778.94	2,668,778.94
Other Funds —	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		9,838,468.58	9,838,468.58	1,051,305.89		10,889,774.47
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(342,643.32)		(342,643.32)
—	**Total General Fund and Charter Schools Funds Expenditures**	132,474,166.71	18,780,741.57	151,254,908.28	9,238,787.85	4,759,920.35	165,253,616.48

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	(233,663.21)	0.00	0.00	0.00	5,501.75	1,962,796.45	0.00			3,447,317.44	0.00	5,181,952.43
1110	Regular Education, K-12	69,743,378.05	1,466,157.96	1,666,461.03	8,859,291.04	7,038,836.40	2,823.91	2,196,655.96			68,262.56	0.00	91,039,866.91
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	513,218.43	0.00	109.30	6,051.14	0.00	0.00	2,092.32			0.00	0.00	521,471.19
3300	Independent Study Centers	36,649.13	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	36,649.13
3400	Opportunity Schools	313,130.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	313,130.25
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	354,022.47			0.00	0.00	354,022.47
3800	Career Technical Education	1,002,319.21	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,002,319.21
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	8,334.75	0.00	0.00			0.00	0.00	8,334.75
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	25,279.26	890.00	0.00	19,437.52	0.00	0.00	0.00			0.00	0.00	45,606.78
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	22,865,415.42	2,200,640.57	6,978.38	53,954.32	3,557,592.67	1,377,944.03	0.00			0.00	0.00	30,062,525.39
6000	ROC/P	877,453.68	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	877,453.68
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		159,139.59	0.00	0.00	0.00	159,139.59
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	17,312.88	0.00		2,707,456.41	0.00	146,925.64	0.00	2,871,694.93
Total Direct Charged Costs		95,143,180.22	3,667,688.53	1,673,548.71	8,938,734.02	10,627,578.45	3,343,564.39	2,552,770.75	2,866,596.00	0.00	3,660,505.64	0.00	132,474,166.71

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	231,565.12	0.00	0.00	231,565.12
1110	Regular Education, K-12	7,213,253.41	0.00	0.00	7,213,253.41
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	65,610.12	0.00	0.00	65,610.12
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	30,875.35	0.00	0.00	30,875.35
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	96,485.48	0.00	0.00	96,485.48
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,300,624.08	0.00	0.00	1,300,624.08
6000	ROC/P	3,859.43	0.00	0.00	3,859.43
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
**	Child Development (Fund 12)	0.00	6,558,979.05	0.00	6,558,979.05
**	Cafeteria (Funds 13 and 61)	0.00	3,279,489.53	0.00	3,279,489.53
Total Allocated Support Costs		8,842,272.99	9,838,468.58	0.00	18,780,741.57

A.	**Central Administration Costs In General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1 150 061.15
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	66,823 40
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5 202 989 63
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3 161,556 98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,581,431 16
B.	**Direct Charged and Allocated Costs In General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	132 474 166 71
2	Total Allocated Costs (from Form PCR, Column 2 Total)	18 780 741.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	151,254,908 28
C.	**Direct Charged Costs In Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,040,624 72
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,549 951.51
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0 00
5	Total Direct Charged Costs in Other Funds	7,590,576 23
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	158,845 484.51
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.03%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	7,395.00				7,395.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,083,746.41		2,083,746.41
Other Outgo (Objects 1000 - 7999)				2,668,778.94	2,668,778.94
Total Other Costs	7,395.00	0.00	2,083,746.41	2,668,778.94	4,759,920.35

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		6,795,033.15	358,014.22	5,883.00	1,783,342.59	9,838,468.58	0.00	0.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten	12.00	12.00	12.00	12.00			
1110	Regular Education, K–12	373.80	373.80	373.80	373.80			
3100	Alternative Schools	0.00	0.00	0.00	0.00			
3200	Continuation Schools	3.40	3.40	3.40	3.40			
3300	Independent Study Centers	0.00	0.00	0.00	0.00			
3400	Opportunity Schools	1.60	1.60	1.60	1.60			
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	5.00	5.00	5.00	5.00			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00			
4760	Bilingual	0.00	0.00	0.00	0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00			
5000-5999	Special Education (allocated to 5001)	67.40	67.40	67.40	67.40			
6000	ROC/P	.20	.20	.20	.20			
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)					14.00		
- -	Cafeteria (Funds 13 & 61)					7.00		
C. Total Allocation Factors		463.40	463.40	463.40	463.40	21.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,241.17)	0.00	(342,643.32)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,028.94	0.00	146,924.98	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	212.23	0.00	195,718.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,241.17	(1,241.17)	342,643.32	(342,643.32)	0.00	0.00	0.00	0.00

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Bonita Unified **Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

Bonita Unified **Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	**Passed**
EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	**Passed**
EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	**Passed**
INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	**Passed**
INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	**Passed**
INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	**Passed**
INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	**Passed**
INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	**Passed**
LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	**Passed**
LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	**Passed**
NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	**Passed**
OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund.	**Passed**
PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	**Passed**
REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	**Passed**
RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	**Passed**
SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	**Passed**
UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	**Passed**

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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