

MEMORANDUM

September 10, 2025

TO: Contra Costa County Board of Education

FROM: Daniela Parasidis
Deputy Superintendent

SUBJECT: 2024-25 Unaudited Actuals Report

The 2024-25 Unaudited Actuals Financial Report for the Contra Costa County Office of Education (CCCOE) is presented for your information. Combined General Fund revenues total \$120,703,066.73 less other financing use of (\$4,212,458.19) less expenditures of (\$103,572,200.89) generating a net increase of \$12,918,407.65.

The agency paid in full its post-retirement benefits actuarially required contribution (ARC) meeting its responsibility to fund this long-term retirement obligation.

The report is organized as follows:

2024-25 Unaudited Actuals vs Estimated Budget and Variance Analysis

Form CA Certification and Contact Person

Form 01 Unrestricted and Restricted General Fund

Form 09 Charter School Special Revenue Fund

Form 11 Adult Education Fund

Form 12 Child Development Fund

Form 17 Special Reserve Fund for Other than Capital Outlay Projects

Form 20 Special Reserve Fund for Post-Employment Benefits

Form 35 County School Facilities Fund

Form 40 Special Reserve Fund for Capital Projects

Other State Forms

Contra Costa County Office of Education 2024-2025 Estimated Actuals vs. Unaudited Actuals Fund 01 Restricted/Unrestricted General Fund				
REVENUES	Estimated Actuals	Unaudited Actuals	Changes	Explanation
LCFF	\$ 38,514,760	\$ 38,435,220	\$ (79,540)	ADA decreased in the Alternative Education Grant and County Operations Grant -\$82k Increase is due to Special Education LCFF \$3k
Federal Revenue	\$ 7,710,421	\$ 7,445,944	\$ (264,477)	Decrease is due to funds deferred to 25-26: ESSA Title II: CLSD -\$157k ESSA School Improvement CSI COE -\$42k Title III Technical Assistance -\$46k Dept of Rehabilitation -\$19k
State Revenue	\$ 29,200,226	\$ 30,087,247	\$ 887,021	Home to School Transportation Reimbursement Grant was adjusted for the final 2023-24 expenditures -\$15k Increase is due to the Capacity Grant (CYBHI) \$902k
Local Revenue	\$ 42,056,558	\$ 44,734,656	\$ 2,678,098	Increase is due to LAIF & Pooled Interest \$752k Increase is due to District Transportation and Internet Service Provider Billing \$403k Increase is due to Other Post Employment Benefits (OPEB) \$286k (transferred to fund 20) Increase is due to the Fair Market Value Adjustment \$333k Increase is due to the CA DHCS Medi-Cal Reimbursement claims \$903k
TOTAL REVENUES	\$ 117,481,965	\$ 120,703,067	\$ 3,221,102	
EXPENDITURES				
Certificated Salaries	\$ 18,485,511	\$ 17,982,956	\$ (502,555)	Decrease is due to extended school year projected hours exceeding the actual hours worked
Classified Salaries	\$ 23,397,434	\$ 22,960,045	\$ (437,389)	Decrease is due to the Maintenance Worker I, Network and Technology Specialist, and Instructional Aide positions not being filled during the last few months of 2024-25
Employee Benefits	\$ 25,325,487	\$ 24,564,364	\$ (761,123)	Decrease is associated the the certificated and classified adjustments above
Books and Supplies	\$ 1,939,638	\$ 1,548,590	\$ (391,048)	Decrease is due to printer reimbursement charges -\$45k Decrease is due to deferring technology replacement to 25-26 -\$23k Decrease is due to purchasing the Decotech system and shifting charges to the LCFF Equity multiplier for Mt.Mckinley -\$18k Decrease is due to deferred allocation to 2025-26: Arts and Music -\$87k K-12 Strong Workforce -\$59k Special Education -\$80k Educational Services -\$45k Routine Maintenance RRM -\$33k
Services and Other Operating Expenditures	\$ 40,960,472	\$ 36,670,180	\$ (4,290,292)	Decrease is due to spending less in Technology -\$165k Decrease is due to spending less in legal services and insurance -\$551k Decrease is due to spending less in vehicle repair and maintenance and utilities -\$115k Decrease is due to spending less in the LEA reimbursement agreement for Differentiated Assistance -\$25k Decrease is due to deferred allocation to 2025-26: CYBHI Grant -\$223k Early Ed Teacher Development Grant -\$225k LCFF Equity Multiplier -\$190k Reading Instruction and Intervention Grant -\$695k COYA, ARP, CTEIG, WISP -\$597k Title II CLSD -\$160k Bilingual Teacher PD program, CalHOPE, MSCS -\$145k RRM, Redevelopment Agency Funding -\$444k Arts and Music, Anti-Bias, Special Education, Ed Services -\$755k
Capital Outlay	\$ 659,132	\$ 235,851	\$ (423,281)	Decrease is due to deferred allocation to 2025-26 to align with the facility master plan
Other Outgo (Excluding Indirect Costs)	\$ 376,950	\$ 348,852	\$ (28,098)	Decrease is due to spending less on the Quadient Leasing - Postage Meter Machine
Other Outgo - Indirect Costs	\$ (774,264)	\$ (738,638)	\$ 35,626	Increase is due to indirect cost charges to restricted programs
TOTAL EXPENDITURES	\$ 110,370,360	\$ 103,572,201	\$ (6,798,159)	
OTHER FINANCING SOURCES/USES				
Transfers In	\$ -	\$ -	\$ -	
Transfers Out	\$ 4,414,702	\$ 4,212,458	\$ (202,244)	Transfer to Golden Gate decreased due to vacancies
Contributions	\$ -	\$ (0)	\$ (0)	
TOTAL EXPENDITURES INCLUDING OTHER SOURCES/USES	\$ 114,785,062	\$ 107,784,659	\$ (7,000,403)	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 2,696,903	\$ 12,918,408	\$ 10,221,505	
BEGINNING BALANCE	\$ 49,670,532	\$ 49,670,532	\$ -	
ENDING BALANCE	\$ 52,367,435	\$ 62,588,940	\$ 10,221,505	



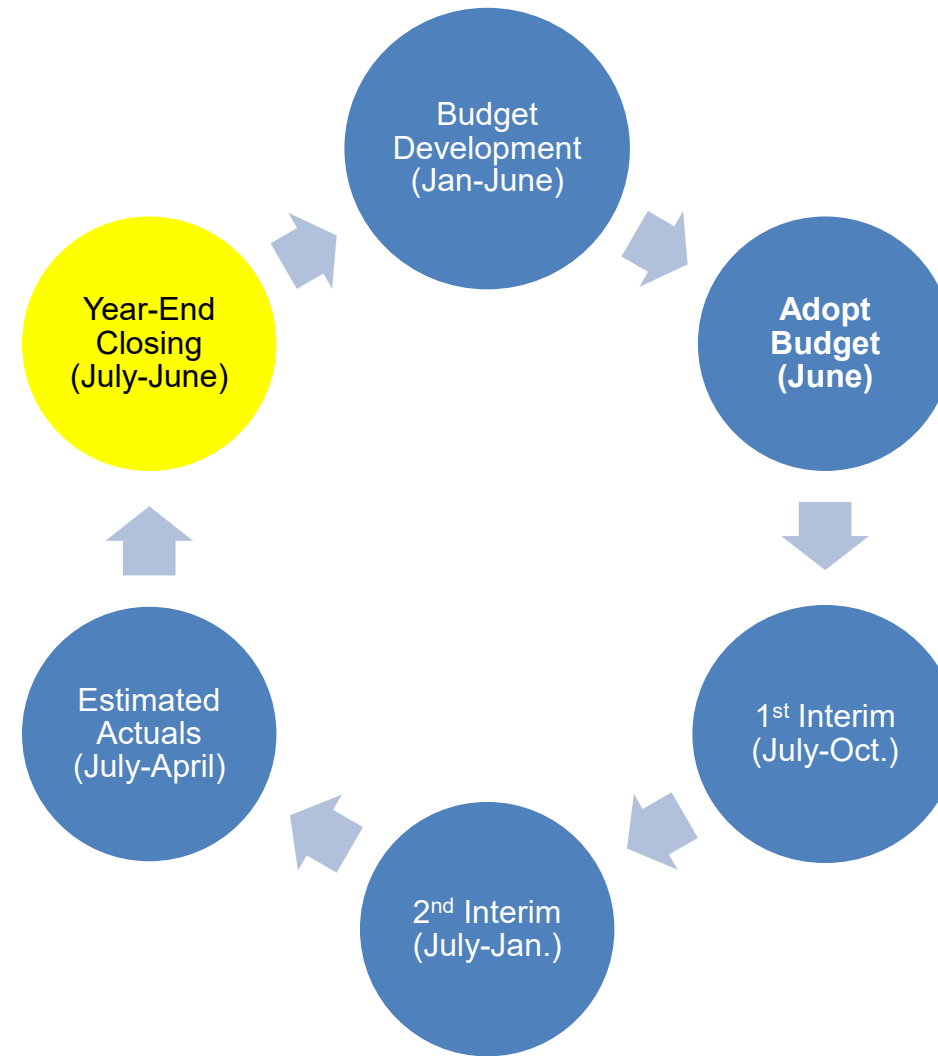
Unaudited Actuals Report

2024-2025

September 10, 2025

Daniela Parasidis, Deputy Superintendent
Andrea Arnold, Director of Internal Business

2024-25 Financial Review Timeline



General Fund 01- Unrestricted

REVENUES	Estimated Actuals	Unaudited Actuals	Changes	Explanation
LCFF Federal Revenue	\$ 37,363,992	\$ 37,281,477	\$ (82,515)	ADA decreased in the Alternative Education Grant and County Operations Grant
State Revenue	\$ 520,208	\$ 504,697	\$ (15,511)	Home to School Transportation Reimbursement Grant was adjusted for the final 2023-24 expenditures
Local Revenue	\$ 9,861,084	\$ 11,635,475	\$ 1,774,391	Increase is due to LAIF & Pooled Interest \$752k Increase is due to District Transportation and Internet Service Provider Billing \$403k Increase is due to Other Post Employment Benefits (OPEB) \$286k (transferred to fund 20) Increase is due to the Fair Market Value Adjustment \$333k
TOTAL REVENUES	\$ 47,745,284	\$ 49,421,649	\$ 1,676,365	
EXPENDITURES				
Certificated Salaries	\$ 4,507,558	\$ 4,245,195	\$ (262,363)	Decrease is due to extended school year projected hours exceeding the actual hours worked
Classified Salaries	\$ 10,154,523	\$ 10,115,185	\$ (39,338)	Decrease is due to the Maintenance Worker I and Network and Technology Specialist positions not being filled during the last few months of 2024-25
Employee Benefits	\$ 8,160,555	\$ 8,034,123	\$ (126,432)	Decrease is associated with the certificated and classified adjustments above
Books and Supplies	\$ 366,049	\$ 279,260	\$ (86,789)	Decrease is due to printer reimbursement charges -\$45k Decrease is due to deferring technology replacement to 25-26 -\$23k Decrease is due to purchasing the Decotech system and shifting charges to the LCFF Equity multiplier for Mt. McKinley -\$18k
Services and Other Operating Expenditures	\$ 12,247,106	\$ 11,391,119	\$ (855,987)	Decrease is due to spending less in Technology -\$165k Decrease is due to spending less in legal services and insurance -\$551k Decrease is due to spending less in vehicle repair and maintenance and utilities -\$115k Decrease is due to spending less in the LEA reimbursement agreement for Differentiated Assistance -\$25k
Capital Outlay	\$ 281,655	\$ 99,019	\$ (182,636)	Decrease is due to unspent equipment funds
Other Outgo (Excluding Indirect Costs)	\$ 48,928	\$ 20,830	\$ (28,098)	Decrease is due to spending less on the Quadiant Leasing - Postage Meter Machine
Other Outgo - Indirect Costs	\$ (5,154,778)	\$ (4,788,752)	\$ 366,026	Increase is due to indirect cost charges to restricted programs
TOTAL EXPENDITURES	\$ 30,611,596	\$ 29,395,979	\$ (1,215,617)	
OTHER FINANCING SOURCES/USES				
Transfers In	\$ -	\$ -	\$ -	
Transfers Out	\$ 4,412,259	\$ 4,210,015	\$ (202,244)	Transfer to Golden Gate decreased due to vacancies
Contributions	\$ (15,696,648)	\$ (18,489,986)	\$ (2,793,338)	Increase contribution for the facility master plan was offset by the SDC Special Ed contribution
TOTAL EXPENDITURES INCLUDING OTHER SOURCES/USES	\$ 50,720,503	\$ 52,095,981	\$ 1,375,478	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,975,219)	\$ (2,674,332)	\$ 300,887	
BEGINNING BALANCE	\$ 24,328,662	\$ 24,328,662		
ENDING BALANCE	\$ 21,353,443	\$ 21,654,330	\$ 300,887	



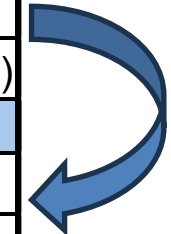
General Fund 01- Restricted

REVENUES	Estimated Actuals	Unaudited Actuals	Changes	Explanation
LCFF	\$ 1,150,768	\$ 1,153,743	\$ 2,975	Increase is due to Special Education LCFF
Federal Revenue	\$ 7,710,421	\$ 7,445,944	\$ (264,477)	Decrease is due to funds deferred to 25-26: ESSA Title II: CLSD -\$157k ESSA School Improvement CSI COE -\$42k Title III Technical Assistance -\$46k Dept of Rehabilitation -\$19k
State Revenue	\$ 28,680,018	\$ 29,582,550	\$ 902,532	Increase is due to the Capacity Grant (CYBHI)
Local Revenue	\$ 32,195,474	\$ 33,099,180	\$ 903,706	Increase is due to the CADHCS Medi-Cal Reimbursement claims
TOTAL REVENUES	\$ 69,736,681	\$ 71,281,418	\$ 1,544,737	
EXPENDITURES				
Certificated Salaries	\$ 13,977,953	\$ 13,737,760	\$ (240,193)	Decrease is due to extended school year projected hours exceeding the actual hours worked
Classified Salaries	\$ 13,242,911	\$ 12,844,860	\$ (398,051)	Decrease is due to Sped Ed IA vacancies
Employee Benefits	\$ 17,164,932	\$ 16,530,241	\$ (634,691)	Decrease is due to the classified and certificated salary line items
Books and Supplies	\$ 1,573,589	\$ 1,269,330	\$ (304,259)	Decrease is due to deferred allocation to 2025-26: Arts and Music -\$87k K-12 Strong Workforce -\$59k Special Education -\$80k Educational Services -\$45k Routine Maintenance RRM -\$33k
Services and Other Operating Expenditures	\$ 28,713,366	\$ 25,279,061	\$ (3,434,305)	Decrease is due to deferred allocation to 2025-26: CYBHI Grant -\$223k Early Ed Teacher Development Grant -\$225k LCFF Equity Multiplier -\$190k Reading Instruction and Intervention Grant -\$695k COYA, ARP, CTEIG, WISP -\$597k Title II CLSD -\$160k Bilingual Teacher PD program, CalHOPE, MSCS -\$145k RRM, Redevelopment Agency Funding -\$444k Arts and Music, Anti-Bias, Special Education, Ed Services -\$755k
Capital Outlay	\$ 377,477	\$ 136,832	\$ (240,645)	Decrease is due to deferred allocation to 2025-26 to align with the facility master plan
Other Outgo (Excluding Indirect Costs)	\$ 328,022	\$ 328,022	\$ (0)	
Other Outgo - Indirect Costs	\$ 4,380,514	\$ 4,050,114	\$ (330,400)	Decrease is due to indirect cost adjustments to the unrestricted budget
TOTAL EXPENDITURES	\$ 79,758,764	\$ 74,176,221	\$ (5,582,543)	
OTHER FINANCING SOURCE S/USE S				
Transfers In	\$ -	\$ -	\$ -	
Transfers Out	\$ 2,443	\$ 2,443	\$ -	
Contributions	\$ 15,696,648	\$ 18,489,986	\$ 2,793,338	Facility Master Plan contribution offset by Special Education SDC contribution
TOTAL EXPENDITURES INCLUDING OTHER SOURCE S/USE S	\$ 64,064,559	\$ 55,688,678	\$ (8,375,881)	
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 5,672,122	\$ 15,592,739	\$ 9,920,617	
BEGINNING BALANCE	\$ 25,341,871	\$ 25,341,871		
ENDING BALANCE	\$ 31,013,993	\$ 40,934,610	\$ 9,920,617	



Fund 01 General Fund Summary

	Unrestricted	Restricted	Total
Revenues:	49,421,649	71,281,418	120,703,067
Expenses:	(29,395,979)	(74,176,221)	(103,572,201)
Other Uses:	(22,700,001)	18,487,543	(4,212,458)
Surplus/(Deficit):	(2,674,332)	15,592,739	12,918,408
Beginning Fund Balance as of July 1, 2024:	24,328,662	25,341,871	49,670,533
Ending Fund Balance as of June 30, 2025:	21,654,330	40,934,610	62,588,940
Components of the Ending Fund Balance as of June 30, 2025			62,588,940
Revolving Cash:			10,000
Restricted Programs:			40,934,610
Other Commitments:			4,597,932
Other Assignments:			10,579,319
Reserves for Economic Uncertainties:			6,467,080
Unassigned:			(0)
Available Reserves			
Reserves for Economic Uncertainties Fund 01:			6,467,080
Special Reserves Fund 17:			9,138,633
Available Reserves as of June 30, 2025:			15,605,713



2024-25 Unaudited Actuals

	Fund 09	Fund 11	Fund 12	Fund 20	Fund 35	Fund 40
Revenues:	\$ 2,592,129	\$ 2,232,668	\$ 3,014,018	\$ 654,066	\$ 10,565	\$ 4,358
Other Sources:	\$ 2,512,458			\$ 1,700,000		
Expenses:	\$ (5,209,346)	\$ (2,207,671)	\$ (3,010,164)	\$ -	\$ (21,509)	
Surplus/(Deficit):	\$ (104,758)	\$ 24,997	\$ 3,854	\$ 2,354,066	\$ (10,944)	\$ 4,358
Beginning Fund Balance as of July 1, 2024:	\$ 622,599	\$ 163,185	\$ (2,090)	\$ 13,498,546	\$ 230,046	\$ 89,548
Ending Fund Balance as of June 30, 2025:	\$ 517,840	\$ 188,182	\$ 1,764	\$ 15,852,612	\$ 219,101	\$ 93,907
Projected Ending Fund Balance as of June 30, 2025	\$ 517,840	\$ 188,182	\$ 1,764	\$ 15,852,612	\$ 219,101	\$ 93,907
Revolving Cash:	\$ -					
Restricted Programs:	\$ 17,840	\$ 188,182	\$ 1,764	\$ -	\$ 219,101	\$ -
Other Commitments:	\$ 500,000					
Other Assignments:				\$ 15,852,612		\$ 93,907
Reserves for Economic Uncertainties:						
Unassigned:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



CONTRA COSTA COUNTY
Office of Education

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*Thank
you*

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

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

Form	Description	Value
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	\$47,221,609.90
	Appropriations Subject to Limit	\$47,221,609.90
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	12.81%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

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

Date: _____

Printed Name: Daniela Parasidis

Title: Deputy Superintendent

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

For County Office of Education:

Andrea Arnold

Name

Director I, Internal Business

Title

1-925-942-3318

Telephone

aarnold@cccocoe.k12.ca.us

E-mail Address

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	37,281,476.77	1,153,742.79	38,435,219.56	37,989,201.00	1,150,767.00	39,139,968.00	1.8%
2) Federal Revenue		8100-8299	0.00	7,445,944.45	7,445,944.45	0.00	2,963,938.00	2,963,938.00	-60.2%
3) Other State Revenue		8300-8599	504,696.99	29,582,550.21	30,087,247.20	512,836.00	20,869,354.00	21,382,190.00	-28.9%
4) Other Local Revenue		8600-8799	11,635,475.34	33,099,180.18	44,734,655.52	8,777,845.00	32,379,395.00	41,157,240.00	-8.0%
5) TOTAL, REVENUES			49,421,649.10	71,281,417.63	120,703,066.73	47,279,882.00	57,363,454.00	104,643,336.00	-13.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,245,195.31	13,737,760.41	17,982,955.72	4,735,760.00	14,160,657.00	18,896,417.00	5.1%
2) Classified Salaries		2000-2999	10,115,185.37	12,844,860.05	22,960,045.42	10,426,485.00	13,591,999.00	24,018,484.00	4.6%
3) Employee Benefits		3000-3999	8,034,122.55	16,530,241.39	24,564,363.94	8,685,604.00	17,925,762.00	26,611,366.00	8.3%
4) Books and Supplies		4000-4999	279,259.75	1,269,330.43	1,548,590.18	337,256.00	1,245,661.00	1,582,917.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	11,391,118.86	25,279,061.37	36,670,180.23	11,997,381.00	21,488,984.00	33,486,365.00	-8.7%
6) Capital Outlay		6000-6999	99,018.82	136,832.15	235,850.97	294,700.00	1,076,400.00	1,371,100.00	481.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,830.46	328,021.82	348,852.28	48,928.00	321,733.00	370,661.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,788,751.66)	4,050,113.81	(738,637.85)	(6,476,522.00)	5,488,970.00	(987,552.00)	33.7%
9) TOTAL, EXPENDITURES			29,395,979.46	74,176,221.43	103,572,200.89	30,049,592.00	75,300,166.00	105,349,758.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,025,669.64	(2,894,803.80)	17,130,865.84	17,230,290.00	(17,936,712.00)	(706,422.00)	-104.1%
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	4,210,015.19	2,443.00	4,212,458.19	4,741,484.00	2,443.00	4,743,927.00	12.6%
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	(18,489,985.98)	18,489,985.98	0.00	(12,950,000.00)	12,950,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,700,001.17)	18,487,542.98	(4,212,458.19)	(17,691,484.00)	12,947,557.00	(4,743,927.00)	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,674,331.53)	15,592,739.18	12,918,407.65	(461,194.00)	(4,989,155.00)	(5,450,349.00)	-142.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,328,661.82	25,341,870.69	49,670,532.51	21,654,330.29	40,934,609.87	62,588,940.16	26.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			24,328,661.82	25,341,870.69	49,670,532.51	21,654,330.29	40,934,609.87	62,588,940.16	26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,328,661.82	25,341,870.69	49,670,532.51	21,654,330.29	40,934,609.87	62,588,940.16	26.0%
2) Ending Balance, June 30 (E + F1e)			21,654,330.29	40,934,609.87	62,588,940.16	21,193,136.29	35,945,454.87	57,138,591.16	-8.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,934,609.87	40,934,609.87	0.00	35,945,454.87	35,945,454.87	-12.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,597,932.00	0.00	4,597,932.00	5,149,786.00	0.00	5,149,786.00	12.0%
d) Assigned									
Other Assignments		9780	10,579,319.00	0.00	10,579,319.00	9,427,729.29	0.00	9,427,729.29	-10.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,467,079.29	0.00	6,467,079.29	6,605,621.00	0.00	6,605,621.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,176,341.92	47,265,781.26	68,442,123.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	(45,811.00)	0.00	(45,811.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	1,547,162.31	0.00	1,547,162.31				
3) Accounts Receivable		9200	2,745,608.35	10,759,859.98	13,505,468.33				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

			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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			25,433,301.58	58,025,641.24	83,458,942.82				
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	3,778,971.29	7,089,636.57	10,868,607.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	0.00	10,001,394.80	10,001,394.80				
6) TOTAL, LIABILITIES			3,778,971.29	17,091,031.37	20,870,002.66				
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)			21,654,330.29	40,934,609.87	62,588,940.16				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	17,987,907.25	0.00	17,987,907.25	17,757,202.00	0.00	17,757,202.00	-1.3%
Education Protection Account State Aid - Current Year		8012	12,610.00	0.00	12,610.00	12,808.00	0.00	12,808.00	1.6%
State Aid - Prior Years		8019	(300.00)	0.00	(300.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	199,420.68	0.00	199,420.68	197,492.00	0.00	197,492.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,554.50	0.00	1,554.50	1,515.00	0.00	1,515.00	-2.5%
County & District Taxes									
Secured Roll Taxes		8041	40,986,869.88	0.00	40,986,869.88	41,210,688.00	0.00	41,210,688.00	0.5%
Unsecured Roll Taxes		8042	1,439,073.96	0.00	1,439,073.96	1,461,419.00	0.00	1,461,419.00	1.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	812,308.96	0.00	812,308.96	1,020,313.00	0.00	1,020,313.00	25.6%
Education Revenue Augmentation Fund (ERAF)		8045	421,864.54	0.00	421,864.54	983,761.00	0.00	983,761.00	133.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,576,300.00	0.00	2,576,300.00	2,600,846.00	0.00	2,600,846.00	1.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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			64,437,609.77	0.00	64,437,609.77	65,246,044.00	0.00	65,246,044.00	1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,067,331.00)		(1,067,331.00)	(1,067,149.00)		(1,067,149.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(12,626.00)	1,079,957.00	1,067,331.00	(12,808.00)	1,079,957.00	1,067,149.00	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	(26,076,176.00)	73,785.79	(26,002,390.21)	(26,176,886.00)	70,810.00	(26,106,076.00)	0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			37,281,476.77	1,153,742.79	38,435,219.56	37,989,201.00	1,150,767.00	39,139,968.00	1.8%
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	29,254.00	29,254.00	0.00	29,254.00	29,254.00	0.0%
Special Education Discretionary Grants		8182	0.00	197,840.00	197,840.00	0.00	198,153.00	198,153.00	0.2%
Child Nutrition Programs		8220	0.00	54,423.47	54,423.47	0.00	45,000.00	45,000.00	-17.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		300,651.56	300,651.56		240,265.00	240,265.00	-20.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,165.67	16,165.67		9,047.00	9,047.00	-44.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,711,279.40	1,711,279.40		717,745.00	717,745.00	-58.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,136,330.35	5,136,330.35	0.00	1,724,474.00	1,724,474.00	-66.4%
TOTAL, FEDERAL REVENUE			0.00	7,445,944.45	7,445,944.45	0.00	2,963,938.00	2,963,938.00	-60.2%
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	1,191,840.00	1,191,840.00	0.00	1,191,081.00	1,191,081.00	-0.1%
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	16,935.79	16,935.79	0.00	25,000.00	25,000.00	47.6%
Mandated Costs Reimbursements		8550	213,879.00	0.00	213,879.00	213,879.00	0.00	213,879.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	92,614.73	44,107.90	136,722.63	69,257.00	44,566.00	113,823.00	-16.7%
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		0.00	0.00		0.00	0.00	0.0%
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, 6680, 6685, 6690, 6695	8590		1,564,140.76	1,564,140.76		1,056,417.00	1,056,417.00	-32.5%
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		6,372,601.12	6,372,601.12		6,900,832.00	6,900,832.00	8.3%
Arts and Music in Schools (Prop 28)	6770	8590		30,769.00	30,769.00		30,224.00	30,224.00	-1.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	198,203.26	20,362,155.64	20,560,358.90	229,700.00	11,621,234.00	11,850,934.00	-42.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			504,696.99	29,582,550.21	30,087,247.20	512,836.00	20,869,354.00	21,382,190.00	-28.9%
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	1,313,042.51	1,313,042.51	0.00	1,000,000.00	1,000,000.00	-23.8%
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	30,786.24	0.00	30,786.24	31,651.00	0.00	31,651.00	2.8%
Interest		8660	3,055,766.54	0.00	3,055,766.54	1,550,000.00	0.00	1,550,000.00	-49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	346,797.00	0.00	346,797.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,521,454.17	17,007,555.06	22,529,009.23	5,188,720.00	18,961,454.00	24,150,174.00	7.2%
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	835,403.00	835,403.00	0.00	741,950.00	741,950.00	-11.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	2,680,671.39	10,718,083.88	13,398,755.27	2,007,474.00	8,235,658.00	10,243,132.00	-23.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,225,095.73	3,225,095.73		3,440,333.00	3,440,333.00	6.7%
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			11,635,475.34	33,099,180.18	44,734,655.52	8,777,845.00	32,379,395.00	41,157,240.00	-8.0%
TOTAL, REVENUES			49,421,649.10	71,281,417.63	120,703,066.73	47,279,882.00	57,363,454.00	104,643,336.00	-13.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,096,392.84	7,382,612.27	8,479,005.11	1,221,578.00	7,934,340.00	9,155,918.00	8.0%
Certificated Pupil Support Salaries		1200	112,249.63	2,439,474.73	2,551,724.36	159,232.00	2,457,873.00	2,617,105.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,015,232.13	3,456,029.36	6,471,261.49	3,283,536.00	3,264,544.00	6,548,080.00	1.2%
Other Certificated Salaries		1900	21,320.71	459,644.05	480,964.76	71,414.00	503,900.00	575,314.00	19.6%
TOTAL, CERTIFICATED SALARIES			4,245,195.31	13,737,760.41	17,982,955.72	4,735,760.00	14,160,657.00	18,896,417.00	5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	5,648,906.76	5,648,906.76	0.00	6,460,181.00	6,460,181.00	14.4%
Classified Support Salaries		2200	503,725.59	2,478,490.49	2,982,216.08	500,373.00	2,673,085.00	3,173,458.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	3,529,725.26	1,385,061.95	4,914,787.21	3,550,805.00	1,466,082.00	5,016,887.00	2.1%
Clerical, Technical and Office Salaries		2400	6,080,534.52	1,984,148.15	8,064,682.67	6,374,107.00	1,887,329.00	8,261,436.00	2.4%
Other Classified Salaries		2900	1,200.00	1,348,252.70	1,349,452.70	1,200.00	1,105,322.00	1,106,522.00	-18.0%
TOTAL, CLASSIFIED SALARIES			10,115,185.37	12,844,860.05	22,960,045.42	10,426,485.00	13,591,999.00	24,018,484.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	774,803.84	4,422,177.78	5,196,981.62	904,774.00	4,599,239.00	5,504,013.00	5.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	2,689,518.68	3,185,012.41	5,874,531.09	2,815,015.00	3,535,776.00	6,350,791.00	8.1%
OASDI/Medicare/Alternative		3301-3302	814,754.07	1,138,062.72	1,952,816.79	872,200.00	1,227,200.00	2,099,400.00	7.5%
Health and Welfare Benefits		3401-3402	2,980,234.48	6,291,066.77	9,271,301.25	3,318,238.00	7,057,804.00	10,376,042.00	11.9%
Unemployment Insurance		3501-3502	6,944.26	12,789.18	19,733.44	7,491.00	13,942.00	21,433.00	8.6%
Workers' Compensation		3601-3602	278,923.92	516,505.10	795,429.02	274,101.00	502,261.00	776,362.00	-2.4%
OPEB, Allocated		3701-3702	430,502.66	779,601.13	1,210,103.79	454,868.00	802,794.00	1,257,662.00	3.9%
OPEB, Active Employees		3751-3752	20,318.22	41,734.53	62,052.75	20,942.00	47,192.00	68,134.00	9.8%
Other Employee Benefits		3901-3902	38,122.42	143,291.77	181,414.19	17,975.00	139,554.00	157,529.00	-13.2%
TOTAL, EMPLOYEE BENEFITS			8,034,122.55	16,530,241.39	24,564,363.94	8,685,604.00	17,925,762.00	26,611,366.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	9,402.30	9,402.30	0.00	2,000.00	2,000.00	-78.7%
Books and Other Reference Materials		4200	8,645.94	47,217.34	55,863.28	31,500.00	18,593.00	50,093.00	-10.3%
Materials and Supplies		4300	148,270.72	803,537.82	951,808.54	200,556.00	1,056,033.00	1,256,589.00	32.0%
Noncapitalized Equipment		4400	122,343.09	301,289.61	423,632.70	105,200.00	88,035.00	193,235.00	-54.4%
Food		4700	0.00	107,883.36	107,883.36	0.00	81,000.00	81,000.00	-24.9%
TOTAL, BOOKS AND SUPPLIES			279,259.75	1,269,330.43	1,548,590.18	337,256.00	1,245,661.00	1,582,917.00	2.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,409,133.07	12,487,986.02	18,897,119.09	6,053,490.00	10,002,836.00	16,056,326.00	-15.0%
Travel and Conferences		5200	275,452.64	373,794.23	649,246.87	352,000.00	325,823.00	677,823.00	4.4%
Dues and Memberships		5300	82,316.11	4,056.05	86,372.16	75,400.00	6,620.00	82,020.00	-5.0%
Insurance		5400 - 5450	265,924.90	0.00	265,924.90	500,000.00	0.00	500,000.00	88.0%
Operations and Housekeeping Services		5500	384,919.39	349,581.83	734,501.22	320,300.00	321,888.00	642,188.00	-12.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,337.73	357,379.27	639,717.00	291,000.00	424,180.00	715,180.00	11.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,580,291.67	11,615,953.08	15,196,244.75	4,218,300.00	10,298,925.00	14,517,225.00	-4.5%
Communications		5900	110,743.35	90,310.89	201,054.24	186,891.00	108,712.00	295,603.00	47.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,391,118.86	25,279,061.37	36,670,180.23	11,997,381.00	21,488,984.00	33,486,365.00	-8.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	107,182.77	107,182.77	0.00	1,076,400.00	1,076,400.00	904.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	99,018.82	29,649.38	128,668.20	294,700.00	0.00	294,700.00	129.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,018.82	136,832.15	235,850.97	294,700.00	1,076,400.00	1,371,100.00	481.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,428.00	0.00	9,428.00	9,428.00	0.00	9,428.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	31,890.68	31,890.68	0.00	13,920.00	13,920.00	-56.4%
Other Debt Service - Principal		7439	11,402.46	296,131.14	307,533.60	39,500.00	307,813.00	347,313.00	12.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,830.46	328,021.82	348,852.28	48,928.00	321,733.00	370,661.00	6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,050,113.81)	4,050,113.81	0.00	(5,488,970.00)	5,488,970.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(738,637.85)	0.00	(738,637.85)	(987,552.00)	0.00	(987,552.00)	33.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,788,751.66)	4,050,113.81	(738,637.85)	(6,476,522.00)	5,488,970.00	(987,552.00)	33.7%
TOTAL, EXPENDITURES			29,395,979.46	74,176,221.43	103,572,200.89	30,049,592.00	75,300,166.00	105,349,758.00	1.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	1,700,000.00	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	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	2,510,015.19	2,443.00	2,512,458.19	3,041,484.00	2,443.00	3,043,927.00	21.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,210,015.19	2,443.00	4,212,458.19	4,741,484.00	2,443.00	4,743,927.00	12.6%
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) 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	(18,668,033.08)	18,668,033.08	0.00	(13,483,046.00)	13,483,046.00	0.00	0.0%
Contributions from Restricted Revenues		8990	178,047.10	(178,047.10)	0.00	533,046.00	(533,046.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,489,985.98)	18,489,985.98	0.00	(12,950,000.00)	12,950,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(22,700,001.17)	18,487,542.98	(4,212,458.19)	(17,691,484.00)	12,947,557.00	(4,743,927.00)	12.6%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	37,281,476.77	1,153,742.79	38,435,219.56	37,989,201.00	1,150,767.00	39,139,968.00	1.8%
2) Federal Revenue		8100-8299	0.00	7,445,944.45	7,445,944.45	0.00	2,963,938.00	2,963,938.00	-60.2%
3) Other State Revenue		8300-8599	504,696.99	29,582,550.21	30,087,247.20	512,836.00	20,869,354.00	21,382,190.00	-28.9%
4) Other Local Revenue		8600-8799	11,635,475.34	33,099,180.18	44,734,655.52	8,777,845.00	32,379,395.00	41,157,240.00	-8.0%
5) TOTAL, REVENUES			49,421,649.10	71,281,417.63	120,703,066.73	47,279,882.00	57,363,454.00	104,643,336.00	-13.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	3,327,622.00	33,955,073.05	37,282,695.05	3,592,120.00	37,306,464.00	40,898,584.00	9.7%
2) Instruction - Related Services	2000-2999		4,168,324.50	14,417,916.31	18,586,240.81	4,476,404.00	14,294,909.00	18,771,313.00	1.0%
3) Pupil Services	3000-3999		6,027,771.29	11,469,202.08	17,496,973.37	6,096,496.00	8,707,014.00	14,803,510.00	-15.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		756,927.18	0.00	756,927.18	778,621.00	0.00	778,621.00	2.9%
7) General Administration	7000-7999		13,038,163.56	10,578,909.34	23,617,072.90	13,003,145.00	9,470,166.00	22,473,311.00	-4.8%
8) Plant Services	8000-8999		2,056,340.47	3,427,098.83	5,483,439.30	2,053,878.00	5,199,880.00	7,253,758.00	32.3%
9) Other Outgo	9000-9999		20,830.46	328,021.82	348,852.28	48,928.00	321,733.00	370,661.00	6.3%
10) TOTAL, EXPENDITURES			29,395,979.46	74,176,221.43	103,572,200.89	30,049,592.00	75,300,166.00	105,349,758.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,025,669.64	(2,894,803.80)	17,130,865.84	17,230,290.00	(17,936,712.00)	(706,422.00)	-104.1%
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	4,210,015.19	2,443.00	4,212,458.19	4,741,484.00	2,443.00	4,743,927.00	12.6%
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	(18,489,985.98)	18,489,985.98	0.00	(12,950,000.00)	12,950,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,700,001.17)	18,487,542.98	(4,212,458.19)	(17,691,484.00)	12,947,557.00	(4,743,927.00)	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,674,331.53)	15,592,739.18	12,918,407.65	(461,194.00)	(4,989,155.00)	(5,450,349.00)	-142.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,328,661.82	25,341,870.69	49,670,532.51	21,654,330.29	40,934,609.87	62,588,940.16	26.0%

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)			24,328,661.82	25,341,870.69	49,670,532.51	21,654,330.29	40,934,609.87	62,588,940.16	26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,328,661.82	25,341,870.69	49,670,532.51	21,654,330.29	40,934,609.87	62,588,940.16	26.0%
2) Ending Balance, June 30 (E + F1e)			21,654,330.29	40,934,609.87	62,588,940.16	21,193,136.29	35,945,454.87	57,138,591.16	-8.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	40,934,609.87	40,934,609.87	0.00	35,945,454.87	35,945,454.87	-12.2%
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	4,597,932.00	0.00	4,597,932.00	5,149,786.00	0.00	5,149,786.00	12.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,579,319.00	0.00	10,579,319.00	9,427,729.29	0.00	9,427,729.29	-10.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,467,079.29	0.00	6,467,079.29	6,605,621.00	0.00	6,605,621.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	84,703.00	84,703.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	441,708.25	39,898.25
6211	Literacy Coaches and Reading Specialists Grant Program	400,230.05	294,229.05
6300	Lottery: Instructional Materials	1,263.84	1,263.84
6318	Antibias Education Grant	55,230.80	55,230.80
6371	CalWORKs for ROCP or Adult Education	130,792.85	125,094.85
6383	Golden State Pathways Program	1,286,170.03	1,286,170.03
6500	Special Education	4,334,943.56	4,335,016.56
6620	Reversing Opioid Overdoses	148,828.44	138,828.44
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	162,565.23	.23
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	47,469.00	47,693.00
7311	Classified School Employee Professional Development Block Grant	41,399.79	41,399.79
7399	LCFF Equity Multiplier	176,849.00	176,849.00
7810	Other Restricted State	259,883.78	205,320.78
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,296,801.73	1,452,450.73
9010	Other Restricted Local	32,065,770.52	27,661,306.52
Total, Restricted Balance		40,934,609.87	35,945,454.87

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	827,953.00	841,569.00	1.6%
2) Federal Revenue		8100-8299	1,312,319.61	1,561,889.00	19.0%
3) Other State Revenue		8300-8599	445,659.62	578,539.00	29.8%
4) Other Local Revenue		8600-8799	6,196.96	0.00	-100.0%
5) TOTAL, REVENUES			2,592,129.19	2,981,997.00	15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,599,664.68	1,896,159.00	18.5%
2) Classified Salaries		2000-2999	962,258.51	903,594.00	-6.1%
3) Employee Benefits		3000-3999	1,563,156.50	1,804,902.00	15.5%
4) Books and Supplies		4000-4999	77,083.04	55,000.00	-28.6%
5) Services and Other Operating Expenditures		5000-5999	529,348.31	666,725.00	26.0%
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	477,834.72	699,544.00	46.4%
9) TOTAL, EXPENDITURES			5,209,345.76	6,025,924.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,617,216.57)	(3,043,927.00)	16.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,512,458.19	3,043,927.00	21.2%
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			2,512,458.19	3,043,927.00	21.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(104,758.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,598.69	517,840.31	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,598.69	517,840.31	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,598.69	517,840.31	-16.8%
2) Ending Balance, June 30 (E + F1e)			517,840.31	517,840.31	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	17,840.31	17,840.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	500,000.00	New
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	164,241.83		
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	494,444.05		
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			658,685.88		
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	22,815.57		
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	118,030.00		
6) TOTAL, LIABILITIES			140,845.57		
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)			517,840.31		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	576,662.00	598,067.00	3.7%
Education Protection Account State Aid - Current Year		8012	10,892.00	9,946.00	-8.7%
State Aid - Prior Years		8019	1,296.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	239,103.00	233,556.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			827,953.00	841,569.00	1.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,126,677.61	1,140,698.00	1.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	185,642.00	421,191.00	126.9%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,312,319.61	1,561,889.00	19.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,756.00	3,756.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	22,528.91	25,998.00	15.4%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	16,567.00	16,567.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	115,289.04	261,522.00	126.8%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	287,518.67	270,696.00	-5.9%
TOTAL, OTHER STATE REVENUE			445,659.62	578,539.00	29.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	16,425.96	0.00	-100.0%
Tuition		8710	(10,229.00)	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,196.96	0.00	-100.0%
TOTAL, REVENUES			2,592,129.19	2,981,997.00	15.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,070,236.92	1,354,375.00	26.5%
Certificated Pupil Support Salaries		1200	148,188.82	160,295.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	381,238.94	381,489.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,599,664.68	1,896,159.00	18.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	372,826.84	281,633.00	-24.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	441,205.52	378,893.00	-14.1%
Classified Supervisors' and Administrators' Salaries		2300	2,950.25	3,934.00	33.3%
Clerical, Technical and Office Salaries		2400	145,275.90	239,134.00	64.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			962,258.51	903,594.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	471,878.53	570,685.00	20.9%
PERS		3201-3202	256,819.79	240,156.00	-6.5%
OASDI/Medicare/Alternative		3301-3302	98,580.99	95,907.00	-2.7%
Health and Welfare Benefits		3401-3402	586,928.96	742,535.00	26.5%
Unemployment Insurance		3501-3502	1,267.07	1,396.00	10.2%
Workers' Compensation		3601-3602	49,633.35	50,378.00	1.5%
OPEB, Allocated		3701-3702	76,549.42	83,863.00	9.6%
OPEB, Active Employees		3751-3752	4,163.95	4,616.00	10.9%
Other Employee Benefits		3901-3902	17,334.44	15,366.00	-11.4%
TOTAL, EMPLOYEE BENEFITS			1,563,156.50	1,804,902.00	15.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7.43	0.00	-100.0%
Materials and Supplies		4300	45,637.22	55,000.00	20.5%
Noncapitalized Equipment		4400	31,438.39	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,083.04	55,000.00	-28.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,044.27	19,000.00	-34.6%
Dues and Memberships		5300	2,727.48	3,000.00	10.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,680.53	61,200.00	-9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,077.50	73,500.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	333,741.49	484,525.00	45.2%
Communications		5900	23,077.04	25,500.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			529,348.31	666,725.00	26.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	477,834.72	699,544.00	46.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			477,834.72	699,544.00	46.4%
TOTAL, EXPENDITURES			5,209,345.76	6,025,924.00	15.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,512,458.19	3,043,927.00	21.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,512,458.19	3,043,927.00	21.2%
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 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)			2,512,458.19	3,043,927.00	21.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	827,953.00	841,569.00	1.6%
2) Federal Revenue		8100-8299	1,312,319.61	1,561,889.00	19.0%
3) Other State Revenue		8300-8599	445,659.62	578,539.00	29.8%
4) Other Local Revenue		8600-8799	6,196.96	0.00	-100.0%
5) TOTAL, REVENUES			2,592,129.19	2,981,997.00	15.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,762,854.16	3,266,310.00	18.2%
2) Instruction - Related Services	2000-2999		854,605.29	1,005,284.00	17.6%
3) Pupil Services	3000-3999		809,771.69	695,816.00	-14.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		479,653.48	701,544.00	46.3%
8) Plant Services	8000-8999		302,461.14	356,970.00	18.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,209,345.76	6,025,924.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,617,216.57)	(3,043,927.00)	16.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,512,458.19	3,043,927.00	21.2%
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			2,512,458.19	3,043,927.00	21.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(104,758.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,598.69	517,840.31	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,598.69	517,840.31	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,598.69	517,840.31	-16.8%
2) Ending Balance, June 30 (E + F1e)			517,840.31	517,840.31	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	17,840.31	17,840.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	500,000.00	New
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
6300	Lottery: Instructional Materials	4,215.82	4,215.82
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,831.00	6,831.00
7412	A-G Access/Success Grant	5,545.00	5,545.00
9010	Other Restricted Local	1,248.49	1,248.49
Total, Restricted Balance		17,840.31	17,840.31

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,230,857.00	1,202,065.00	-46.1%
4) Other Local Revenue		8600-8799	1,810.57	0.00	-100.0%
5) TOTAL, REVENUES			2,232,667.57	1,202,065.00	-46.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	222,208.28	266,703.00	20.0%
2) Classified Salaries		2000-2999	302,033.24	254,849.00	-15.6%
3) Employee Benefits		3000-3999	379,572.58	371,996.00	-2.0%
4) Books and Supplies		4000-4999	19,744.61	4,392.00	-77.8%
5) Services and Other Operating Expenditures		5000-5999	250,015.78	293,716.00	17.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	991,968.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	42,128.35	39,675.00	-5.8%
9) TOTAL, EXPENDITURES			2,207,670.84	1,231,331.00	-44.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,996.73	(29,266.00)	-217.1%
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)			24,996.73	(29,266.00)	-217.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,184.82	188,181.55	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,184.82	188,181.55	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,184.82	188,181.55	15.3%
2) Ending Balance, June 30 (E + F1e)			188,181.55	158,915.55	-15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,181.55	158,915.55	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	217,863.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(140.83)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			217,722.62		
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	29,541.07		
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			29,541.07		
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)			188,181.55		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	991,968.00	0.00	-100.0%
Adult Education Program	6391	8590	1,213,320.00	1,172,594.00	-3.4%
All Other State Revenue	All Other	8590	25,569.00	29,471.00	15.3%
TOTAL, OTHER STATE REVENUE			2,230,857.00	1,202,065.00	-46.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,810.57	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,810.57	0.00	-100.0%
TOTAL, REVENUES			2,232,667.57	1,202,065.00	-46.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	222,208.28	266,703.00	20.0%
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			222,208.28	266,703.00	20.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,943.96	0.00	-100.0%
Classified Support Salaries		2200	109,212.52	108,503.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,536.03	64,705.00	-30.8%
Other Classified Salaries		2900	81,340.73	81,641.00	0.4%
TOTAL, CLASSIFIED SALARIES			302,033.24	254,849.00	-15.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	67,938.06	80,412.00	18.4%
PERS		3201-3202	79,730.33	68,325.00	-14.3%
OASDI/Medicare/Alternative		3301-3302	26,115.27	23,369.00	-10.5%
Health and Welfare Benefits		3401-3402	178,155.75	172,990.00	-2.9%
Unemployment Insurance		3501-3502	260.81	264.00	1.2%
Workers' Compensation		3601-3602	10,201.39	9,237.00	-9.5%
OPEB, Allocated		3701-3702	15,727.40	15,552.00	-1.1%
OPEB, Active Employees		3751-3752	855.00	945.00	10.5%
Other Employee Benefits		3901-3902	588.57	902.00	53.3%
TOTAL, EMPLOYEE BENEFITS			379,572.58	371,996.00	-2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,972.71	4,392.00	-72.5%
Materials and Supplies		4300	3,771.90	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,744.61	4,392.00	-77.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	158,204.79	140,000.00	-11.5%
Travel and Conferences		5200	2,064.57	31,300.00	1,416.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	89,330.62	122,016.00	36.6%
Communications		5900	415.80	400.00	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250,015.78	293,716.00	17.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	991,968.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			991,968.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,128.35	39,675.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,128.35	39,675.00	-5.8%
TOTAL, EXPENDITURES			2,207,670.84	1,231,331.00	-44.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,230,857.00	1,202,065.00	-46.1%
4) Other Local Revenue		8600-8799	1,810.57	0.00	-100.0%
5) TOTAL, REVENUES			2,232,667.57	1,202,065.00	-46.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		427,900.65	429,160.00	0.3%
2) Instruction - Related Services	2000-2999		426,996.55	440,841.00	3.2%
3) Pupil Services	3000-3999		318,677.29	321,655.00	0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,128.35	39,675.00	-5.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	991,968.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,207,670.84	1,231,331.00	-44.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,996.73	(29,266.00)	-217.1%
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)			24,996.73	(29,266.00)	-217.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,184.82	188,181.55	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,184.82	188,181.55	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,184.82	188,181.55	15.3%
2) Ending Balance, June 30 (E + F1e)			188,181.55	158,915.55	-15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	188,181.55	158,915.55	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6391	Adult Education Program	188,181.55	158,915.55
Total, Restricted Balance		188,181.55	158,915.55

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	1,475,282.11	1,016,320.00	-31.1%
3) Other State Revenue		8300-8599	1,230,631.44	1,991,729.00	61.8%
4) Other Local Revenue		8600-8799	308,104.00	303,250.00	-1.6%
5) TOTAL, REVENUES			3,014,017.55	3,311,299.00	9.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	166,742.00	184,853.00	10.9%
2) Classified Salaries		2000-2999	410,499.37	447,181.00	8.9%
3) Employee Benefits		3000-3999	313,611.30	375,428.00	19.7%
4) Books and Supplies		4000-4999	58,156.95	42,749.00	-26.5%
5) Services and Other Operating Expenditures		5000-5999	1,842,479.15	2,012,755.00	9.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	218,674.78	248,333.00	13.6%
9) TOTAL, EXPENDITURES			3,010,163.55	3,311,299.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,854.00	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)			3,854.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,090.00)	1,764.00	-184.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,090.00)	1,764.00	-184.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,090.00)	1,764.00	-184.4%
2) Ending Balance, June 30 (E + F1e)			1,764.00	1,764.00	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	1,764.00	1,764.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	506,089.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(326.00)		
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	1,236,479.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,742,243.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	677,246.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,063,233.04		
6) TOTAL, LIABILITIES			1,740,479.23		
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)			1,764.00		
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	1,475,282.11	1,016,320.00	-31.1%
TOTAL, FEDERAL REVENUE			1,475,282.11	1,016,320.00	-31.1%
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	1,230,631.44	1,991,729.00	61.8%
TOTAL, OTHER STATE REVENUE			1,230,631.44	1,991,729.00	61.8%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,854.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	304,250.00	303,250.00	-0.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			308,104.00	303,250.00	-1.6%
TOTAL, REVENUES			3,014,017.55	3,311,299.00	9.9%
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	151,867.00	169,853.00	11.8%
Other Certificated Salaries		1900	14,875.00	15,000.00	0.8%
TOTAL, CERTIFICATED SALARIES			166,742.00	184,853.00	10.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	81,124.16	88,983.00	9.7%
Classified Supervisors' and Administrators' Salaries		2300	102,572.13	102,659.00	0.1%
Clerical, Technical and Office Salaries		2400	226,803.08	255,539.00	12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			410,499.37	447,181.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,309.80	50,953.00	10.0%
PERS		3201-3202	105,668.43	119,406.00	13.0%
OASDI/Medicare/Alternative		3301-3302	33,883.93	37,000.00	9.2%
Health and Welfare Benefits		3401-3402	91,552.72	133,350.00	45.7%
Unemployment Insurance		3501-3502	290.21	325.00	12.0%
Workers' Compensation		3601-3602	11,188.32	11,440.00	2.2%
OPEB, Allocated		3701-3702	17,336.93	18,966.00	9.4%
OPEB, Active Employees		3751-3752	909.00	1,022.00	12.4%
Other Employee Benefits		3901-3902	6,471.96	2,966.00	-54.2%
TOTAL, EMPLOYEE BENEFITS			313,611.30	375,428.00	19.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,753.55	1,540.00	-90.2%
Materials and Supplies		4300	38,577.99	41,209.00	6.8%
Noncapitalized Equipment		4400	3,825.41	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,156.95	42,749.00	-26.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	674,971.37	923,287.00	36.8%
Travel and Conferences		5200	8,738.27	21,642.00	147.7%
Dues and Memberships		5300	750.00	750.00	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	4,538.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,152,733.78	1,064,121.00	-7.7%
Communications		5900	747.73	2,955.00	295.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,842,479.15	2,012,755.00	9.2%
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	218,674.78	248,333.00	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			218,674.78	248,333.00	13.6%
TOTAL, EXPENDITURES			3,010,163.55	3,311,299.00	10.0%
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					
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					
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	1,475,282.11	1,016,320.00	-31.1%
3) Other State Revenue		8300-8599	1,230,631.44	1,991,729.00	61.8%
4) Other Local Revenue		8600-8799	308,104.00	303,250.00	-1.6%
5) TOTAL, REVENUES			3,014,017.55	3,311,299.00	9.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		2,269,648.81	2,712,782.00	19.5%
3) Pupil Services	3000-3999		521,839.96	350,184.00	-32.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		218,674.78	248,333.00	13.6%
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			3,010,163.55	3,311,299.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,854.00	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)			3,854.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,090.00)	1,764.00	-184.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,090.00)	1,764.00	-184.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,090.00)	1,764.00	-184.4%
2) Ending Balance, June 30 (E + F1e)			1,764.00	1,764.00	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	1,764.00	1,764.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,764.00	1,764.00
Total, Restricted Balance		1,764.00	1,764.00

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	424,031.98	160,000.00	-62.3%
5) TOTAL, REVENUES			424,031.98	160,000.00	-62.3%
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)			424,031.98	160,000.00	-62.3%
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)			424,031.98	160,000.00	-62.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,714,601.23	9,138,633.21	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,714,601.23	9,138,633.21	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,714,601.23	9,138,633.21	4.9%
2) Ending Balance, June 30 (E + F1e)			9,138,633.21	9,298,633.21	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,138,633.21	9,298,633.21	1.8%
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	9,144,517.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,883.90)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,138,633.21		
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)			9,138,633.21		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	372,928.93	160,000.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	51,103.05	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			424,031.98	160,000.00	-62.3%
TOTAL, REVENUES			424,031.98	160,000.00	-62.3%
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%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+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	424,031.98	160,000.00	-62.3%
5) TOTAL, REVENUES			424,031.98	160,000.00	-62.3%
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		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)			424,031.98	160,000.00	-62.3%
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)			424,031.98	160,000.00	-62.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,714,601.23	9,138,633.21	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,714,601.23	9,138,633.21	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,714,601.23	9,138,633.21	4.9%
2) Ending Balance, June 30 (E + F1e)			9,138,633.21	9,298,633.21	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,138,633.21	9,298,633.21	1.8%
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	654,065.83	50,000.00	-92.4%
5) TOTAL, REVENUES			654,065.83	50,000.00	-92.4%
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)			654,065.83	50,000.00	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,354,065.83	1,750,000.00	-25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,498,545.72	15,852,611.55	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,498,545.72	15,852,611.55	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,498,545.72	15,852,611.55	17.4%
2) Ending Balance, June 30 (E + F1e)			15,852,611.55	17,602,611.55	11.0%
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	15,852,611.55	17,602,611.55	11.0%
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	15,862,823.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,212.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,852,611.55		
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)			15,852,611.55		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	587,121.83	50,000.00	-91.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	66,944.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			654,065.83	50,000.00	-92.4%
TOTAL, REVENUES			654,065.83	50,000.00	-92.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,700,000.00	1,700,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	1,700,000.00	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%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			1,700,000.00	1,700,000.00	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	654,065.83	50,000.00	-92.4%
5) TOTAL, REVENUES			654,065.83	50,000.00	-92.4%
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)			654,065.83	50,000.00	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	1,700,000.00	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			1,700,000.00	1,700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,354,065.83	1,750,000.00	-25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,498,545.72	15,852,611.55	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,498,545.72	15,852,611.55	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,498,545.72	15,852,611.55	17.4%
2) Ending Balance, June 30 (E + F1e)			15,852,611.55	17,602,611.55	11.0%
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	15,852,611.55	17,602,611.55	11.0%
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	10,564.71	0.00	-100.0%
5) TOTAL, REVENUES			10,564.71	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	21,509.02	20,000.00	-7.0%
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			21,509.02	20,000.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,944.31)	(20,000.00)	82.7%
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)			(10,944.31)	(20,000.00)	82.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,045.62	219,101.31	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.62	219,101.31	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.62	219,101.31	-4.8%
2) Ending Balance, June 30 (E + F1e)			219,101.31	199,101.31	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	219,101.31	199,101.31	-9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	219,242.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(141.06)		
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			219,101.31		
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	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)			219,101.31		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,172.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,392.60	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,564.71	0.00	-100.0%
TOTAL, REVENUES			10,564.71	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,509.02	20,000.00	-7.0%
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			21,509.02	20,000.00	-7.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,509.02	20,000.00	-7.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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 + 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	10,564.71	0.00	-100.0%
5) TOTAL, REVENUES			10,564.71	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		21,509.02	20,000.00	-7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,509.02	20,000.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(10,944.31)	(20,000.00)	82.7%
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)			(10,944.31)	(20,000.00)	82.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,045.62	219,101.31	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.62	219,101.31	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.62	219,101.31	-4.8%
2) Ending Balance, June 30 (E + F1e)			219,101.31	199,101.31	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	219,101.31	199,101.31	-9.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	219,101.31	199,101.31
Total, Restricted Balance		219,101.31	199,101.31

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,358.12	0.00	-100.0%
5) TOTAL, REVENUES			4,358.12	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)			4,358.12	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)			4,358.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,548.40	93,906.52	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,548.40	93,906.52	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,548.40	93,906.52	4.9%
2) Ending Balance, June 30 (E + F1e)			93,906.52	93,906.52	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	93,906.52	93,906.52	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	93,966.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(60.00)		
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			93,906.52		
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)			93,906.52		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,832.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	526.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,358.12	0.00	-100.0%
TOTAL, REVENUES			4,358.12	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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					
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	4,358.12	0.00	-100.0%
5) TOTAL, REVENUES			4,358.12	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)			4,358.12	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)			4,358.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,548.40	93,906.52	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,548.40	93,906.52	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,548.40	93,906.52	4.9%
2) Ending Balance, June 30 (E + F1e)			93,906.52	93,906.52	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	93,906.52	93,906.52	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

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 I, Part D,	ESSA CSI COE	ESSER III	ELOP III	ELO ESSER III LEARNING LOSS	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611
FEDERAL CATALOG NUMBER	84.01	84.010	84.425	84.425C	84.425	84.027	84.027A
RESOURCE CODE	3025	3183	3213	3218	3219	3310	3327
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8182
LOCAL DESCRIPTION (if any)	DUO 317/318	DUO 721					
AWARD							
1. Prior Year Carryover	60,667.08	446,964.43	134,730.31	118,643.89	187,375.42		
2. a. Current Year Award	240,265.00	234,522.00				29,254.00	3,277.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	240,265.00	234,522.00	0.00	0.00	0.00	29,254.00	3,277.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	300,932.08	681,486.43	134,730.31	118,643.89	187,375.42	29,254.00	3,277.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	60,667.08	47,766.23	45,810.71	18,511.89	170,188.42		
6. Cash Received in Current Year	240,265.00	286,869.50	88,919.60	100,132.00	17,187.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	300,932.08	334,635.73	134,730.31	118,643.89	187,375.42	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	300,651.56	354,945.11	134,730.31	118,643.89	187,375.42	29,254.00	3,277.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	300,651.56	354,945.11	134,730.31	118,643.89	187,375.42	29,254.00	3,277.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	280.52	(20,309.38)	0.00	0.00	0.00	(29,254.00)	(3,277.00)
a. Unearned Revenue	280.52						
b. Accounts Payable							
c. Accounts Receivable		20,309.38				29,254.00	2,777.00
14. Unused Grant Award Calculation (line 4 minus line 9)	280.52	326,541.32	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	280.52	326,541.32					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	300,651.56	354,945.11	134,730.31	118,643.89	187,375.42	29,254.00	2,777.00

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	014
FEDERAL PROGRAM NAME	Special Ed: ARP IDEA Part C, Early Education Program	Special Ed: IDEA Early Intervention Grants, Part C	Department of Rehabilitation: Workability II, Transitions Partnership Program	Adult Education: Institutionalized Adults (Section 225)	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	ESSA: Title II, Comprehensive Literacy State Development (CLSD) Grant	ESEA (ESSA): Title III, Technical Assistance
FEDERAL CATALOG NUMBER	84.181X	84.181	84.126	84.002	84.367	84.367	84.365
RESOURCE CODE	3384	3385	3410	3940	4035	4038	4204
REVENUE OBJECT		8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over					3,064.67	804,833.65	16,124.96
2. a. Current Year Award		194,613.00	656,727.00	147,076.00	13,101.00		217,320.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	194,613.00	656,727.00	147,076.00	13,101.00	0.00	217,320.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	0.00	194,613.00	656,727.00	147,076.00	16,165.67	804,833.65	233,444.96
REVENUES							
5. Unearned Revenue Deferred from Prior Year					3,064.67		
6. Cash Received in Current Year			155,739.18	38,268.00	9,756.00	442,256.71	211,712.96
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	155,739.18	38,268.00	12,820.67	442,256.71	211,712.96
EXPENDITURES							
9. Donor-Authorized Expenditures		194,613.00	624,073.70	147,076.00	16,165.67	647,663.33	187,008.36
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	194,613.00	624,073.70	147,076.00	16,165.67	647,663.33	187,008.36
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(194,613.00)	(468,334.52)	(108,808.00)	(3,345.00)	(205,406.62)	24,704.60
a. Unearned Revenue							24,704.60
b. Accounts Payable							
c. Accounts Receivable		194,613.00	468,334.52	108,808.00	3,345.00	205,406.62	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	32,653.30	0.00	0.00	157,170.32	46,436.60
15. If Carry over is allowed, enter line 14 amount here			0.00	0.00	0.00	157,170.32	46,436.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	194,613.00	624,073.70	147,076.00	16,165.67	647,663.33	187,008.36

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

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Workforce Innovation and Opportunity Act (WIOA) from Other Agencies (Local Areas) - Youth Program	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program	ARP Homeless Children and Youth - Statewide Activities (ARP-HCY Statewide Activities)	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	ESEA: ESSA School Improvement (CSI) Funding for LEAs	Early Education: Quality Improvement Activities
FEDERAL CATALOG NUMBER	17.259	84.196	84.425	84.425	84.010	84.010	
RESOURCE CODE	5610	5630	5632	5633	09-3010	09-3182	12-5035
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			30,553.50	2,833,876.40	29,113.61		1,369,794.00
2. a. Current Year Award	1,031,985.00	429,059.60			1,143,402.00	472,119.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,031,985.00	429,059.60	0.00	0.00	1,143,402.00	472,119.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,031,985.00	429,059.60	30,553.50	2,833,876.40	1,172,515.61	472,119.00	1,369,794.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			16,302.86	183,876.40	29,113.61	43,596.00	
6. Cash Received in Current Year	887,216.73	173,781.95	14,250.64	2,650,000.00	874,529.00	208,114.00	290,112.70
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	887,216.73	173,781.95	30,553.50	2,833,876.40	903,642.61	251,710.00	290,112.70
EXPENDITURES							
9. Donor-Authorized Expenditures	1,007,090.00	429,059.60	30,553.50	2,796,339.88	1,126,677.61	185,642.00	1,351,177.79
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,007,090.00	429,059.60	30,553.50	2,796,339.88	1,126,677.61	185,642.00	1,351,177.79
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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

Description	015	016	017	018	019	020	021
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(119,873.27)	(255,277.65)	0.00	37,536.52	(223,035.00)	66,068.00	(1,061,065.09)
a. Unearned Revenue						66,068.00	
b. Accounts Payable				37,536.52			
c. Accounts Receivable	119,873.27	255,277.65			223,035.00		1,061,065.09
14. Unused Grant Award Calculation (line 4 minus line 9)	24,895.00	0.00	0.00	37,536.52	45,838.00	286,477.00	18,616.21
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	45,838.00	286,477.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,007,090.00	429,059.60	30,553.50	2,796,339.88	1,126,677.61	185,642.00	1,351,177.79

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

Description		022
FEDERAL PROGRAM NAME	Early Education: Federal Local Planning Councils (Contract Prefix CLPC)	TOTAL
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	12-5055	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		6,035,741.92
2. a. Current Year Award	129,703.00	4,942,423.60
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	129,703.00	4,942,423.60
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	129,703.00	10,978,165.52
REVENUES		
5. Unearned Revenue Deferred from Prior Year		618,897.87
6. Cash Received in Current Year	86,041.32	6,775,152.29
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	86,041.32	7,394,050.16
EXPENDITURES		
9. Donor-Authorized Expenditures	124,104.32	9,996,122.05
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	124,104.32	9,996,122.05
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts		

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

Description		022	
(line 8 minus line 9 plus line 12)		(38,063.00)	(2,602,071.89)
a. Unearned Revenue			91,053.12
b. Accounts Payable			37,536.52
c. Accounts Receivable		38,063.00	2,730,161.53
14. Unused Grant Award Calculation			
(line 4 minus line 9)		5,598.68	982,043.47
15. If Carryover is allowed,			
enter line 14 amount here		0.00	862,743.76
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)		124,104.32	9,995,622.05

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School Education and Safety (ASES)	Univeral Prekinder (UPK) Planning & Implementation Grant Pgm- Early Ed Teacher Dev Grant	Career Technical Education Incentive Grant Program	K- 12 Strong Workforce Program	Special Ed: Infant Discretionary Funds, Early Ed Individuals with Exceptional Needs (Infant Program)	Special Ed: Project Workability I LEA	Tobacco Use Prevention Education (TUPE): COE Administration Grants
RESOURCE CODE	6010	6054	6387	6388	6515	6520	6680
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	325.13	2,283,586.71	7,052,282.95	4,978,216.52			81,803.00
2. a. Current Year Award	13,500.00		6,789,789.00	154,203.00	10,000.00	265,275.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,500.00	0.00	6,789,789.00	154,203.00	10,000.00	265,275.00	0.00
3. Required Matching Funds/Other				211,957.92		45,090.20	
4. Total Available Award (sum lines 1, 2c, & 3)	13,825.13	2,283,586.71	13,842,071.95	5,344,377.44	10,000.00	310,365.20	81,803.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	325.13	140,861.96		2,701,593.58			
6. Cash Received in Current Year	6,781.73	1,510,361.45	13,743,464.91	590,628.61		122,955.00	65,442.00
7. Contributed Matching Funds						45,090.20	
8. Total Available (sum lines 5, 6, & 7)	7,106.86	1,651,223.41	13,743,464.91	3,292,222.19	0.00	168,045.20	65,442.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,481.86	467,703.09	6,372,601.12	3,116,617.42	10,000.00	310,365.20	81,803.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,481.86	467,703.09	6,372,601.12	3,116,617.42	10,000.00	310,365.20	81,803.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,375.00)	1,183,520.32	7,370,863.79	175,604.77	(10,000.00)	(142,320.00)	(16,361.00)
a. Unearned Revenue		1,183,520.32	7,370,863.79	811,068.55			

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	3,375.00			635,463.78	10,000.00	142,320.00	16,361.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,343.27	1,815,883.62	7,469,470.83	2,227,760.02	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,343.27	1,815,883.62	7,469,470.83	2,227,760.02	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,481.86	467,703.09	6,372,601.12	3,116,617.42	10,000.00	265,275.00	81,803.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Tobacco Use Prevention Education (TUPE) (Prop.56): COE Technical Assistance Grants	Tobacco Use Prevention Education (TUPE): Grades Six through Twelve	Tobacco-Use Prevention Education: Grades 6-12 Tier 2	Supplementary Programs: Foster Youth Services Coordinating Program	Career Technical Education Incentive Grant Program	K- 12 Strong Workforce Program	Early Education: California State Preschool Program QRIS Block Grant RFA
RESOURCE CODE	6685	6690	6695	7366	09-6387	09-6388	12-6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over			267,176.65				0.00
2. a. Current Year Award	76,727.00	10,000.00	1,456,606.00	513,889.60	115,289.04	104,749.63	1,040,817.00
b. Other Adjustments			(172,362.00)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	76,727.00	10,000.00	1,284,244.00	513,889.60	115,289.04	104,749.63	1,040,817.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	76,727.00	10,000.00	1,551,420.65	513,889.60	115,289.04	104,749.63	1,040,817.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	61,382.00	15,000.00	1,404,107.71	359,723.00	115,289.04	99,983.41	936,735.60
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	61,382.00	15,000.00	1,404,107.71	359,723.00	115,289.04	99,983.41	936,735.60
EXPENDITURES							
9. Donor-Authorized Expenditures	76,727.00	1,503.05	1,404,107.71	513,889.60	115,289.04	104,749.63	1,040,251.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	76,727.00	1,503.05	1,404,107.71	513,889.60	115,289.04	104,749.63	1,040,251.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,345.00)	13,496.95	0.00	(154,166.60)	0.00	(4,766.22)	(103,515.43)
a. Unearned Revenue		13,496.95					

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

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable	15,345.00			154,166.60		4,766.22	103,515.43
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	8,496.95	147,312.94	0.00	0.00	0.00	565.97
15. If Carryover is allowed, enter line 14 amount here	0.00	8,496.95	147,312.94	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	76,727.00	1,503.05	1,404,107.71	513,889.60	115,289.04	104,749.63	1,040,251.03

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

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carry over	14,663,390.96
2. a. Current Year Award	10,550,845.27
b. Other Adjustments	(172,362.00)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	10,378,483.27
3. Required Matching Funds/Other	257,048.12
4. Total Available Award	
(sum lines 1, 2c, & 3)	25,298,922.35
REVENUES	
5. Unearned Revenue Deferred from Prior Year	2,842,780.67
6. Cash Received in Current Year	19,031,854.46
7. Contributed Matching Funds	45,090.20
8. Total Available (sum lines 5, 6, & 7)	21,919,725.33
EXPENDITURES	
9. Donor-Authorized Expenditures	13,626,088.75
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	13,626,088.75
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)	8,293,636.58
a. Unearned Revenue	9,378,949.61
b. Accounts Payable	0.00
c. Accounts Receivable	1,085,313.03
14. Unused Grant Award Calculation (line 4 minus line 9)	11,672,833.60

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

Description	
15. If Carry over is allowed, enter line 14 amount here	11,672,267.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,580,998.55

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

Description		001	
LOCAL PROGRAM NAME			TOTAL
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year		0.00	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

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

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

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

Description	001	002	
FEDERAL PROGRAM NAME	Child Nutrition: School Program	Other Federal	TOTAL
FEDERAL CATALOG NUMBER	10.553		
RESOURCE CODE	5310	5810	
REVENUE OBJECT	8220\8520	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance			0.00
2. a. Current Year Award	90,947.57	86,897.85	177,845.42
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	90,947.57	86,897.85	177,845.42
3. Required Matching Funds/Other	16,935.79		16,935.79
4. Total Available Award			
(sum lines 1, 2c, & 3)	107,883.36	86,897.85	194,781.21
REVENUES			
5. Cash Received in Current Year	85,690.27	60,238.53	145,928.80
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	5,257.30	26,659.32	31,916.62
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	5,257.30	26,659.32	31,916.62
8. Contributed Matching Funds	16,935.79		16,935.79
9. Total Available			
(sum lines 5, 7c, & 8)	107,883.36	86,897.85	194,781.21
EXPENDITURES			
10. Donor-Authorized Expenditures	107,883.36	86,897.85	194,781.21
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

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

Description	001	002	
(line 10 plus line 11)	107,883.36	86,897.85	194,781.21
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Adults in Correctional Facilities	Student Support and Enrichment Block GRant	Early Ed: UPK Planning & Implementation- County wide Planning and Capacity Building Gran	Literacy Coaches and Reading Specialists Grant Program	Educator Effectiveness	lottery	Antibias Education Grant
RESOURCE CODE	6015	6018	6057	6211	6266	6300	6318
REVENUE OBJECT	8091	8590	8590	8590	8590	8560	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	211,612.63	287,280.00	548,201.73	448,997.88	207,389.42	48,042.14	
2. a. Current Year Award	1,079,957.00	192,360.00				44,107.90	63,456.39
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,079,957.00	192,360.00	0.00	0.00	0.00	44,107.90	63,456.39
3. Required Matching Funds/Other	30,442.88						
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,322,012.51	479,640.00	548,201.73	448,997.88	207,389.42	92,150.04	63,456.39
REVENUES							
5. Cash Received in Current Year	1,079,957.00	192,312.00				10,050.11	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	48.00	0.00	0.00	0.00	34,057.79	63,456.39
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	48.00	0.00	0.00	0.00	34,057.79	63,456.39
8. Contributed Matching Funds	30,442.88						
9. Total Available							
(sum lines 5, 7c, & 8)	1,110,399.88	192,360.00	0.00	0.00	0.00	44,107.90	63,456.39
EXPENDITURES							
10. Donor-Authorized Expenditures	1,322,012.51	394,937.00	106,493.48	48,767.83	207,389.42	90,886.20	8,225.59
11. Non Donor-Authorized							

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
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	1,322,012.51	394,937.00	106,493.48	48,767.83	207,389.42	90,886.20	8,225.59
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	84,703.00	441,708.25	400,230.05	0.00	1,263.84	55,230.80

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	CA Community Schools Partnership Prog. (CCSPP)- Coordination Grant or Implementation Grants	CalWORKs for ROCP or Adult Education	Golden State Pathways Program (GSPP)	special education	Special Ed: Early Ed Program for Individuals with Exceptional Needs (Infant Program)	State Mental Health-Related Services	Reversing Opioid Overdoses
RESOURCE CODE	6333	6371	6383	6500	6510	6546	6620
REVENUE OBJECT	8590	8590	8590	8677-8793-8097	8311	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	16,364.02	124,240.86		4,863,313.77			79,070.00
2. a. Current Year Award	875,000.00	9,826.00	1,351,330.00	14,708,854.26	1,191,840.00	17,414.00	78,048.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	875,000.00	9,826.00	1,351,330.00	14,708,854.26	1,191,840.00	17,414.00	78,048.00
3. Required Matching Funds/Other				7,552,288.44	494,006.32		
4. Total Available Award							
(sum lines 1, 2c, & 3)	891,364.02	134,066.86	1,351,330.00	27,124,456.47	1,685,846.32	17,414.00	157,118.00
REVENUES							
5. Cash Received in Current Year	337,500.00	9,826.00	1,351,330.00	12,674,091.44	1,086,145.20	17,414.00	78,048.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	537,500.00	0.00	0.00	2,034,762.82	105,694.80	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	537,500.00	0.00	0.00	2,034,762.82	105,694.80	0.00	0.00
8. Contributed Matching Funds					449,006.32		
9. Total Available							
(sum lines 5, 7c, & 8)	875,000.00	9,826.00	1,351,330.00	14,708,854.26	1,640,846.32	17,414.00	78,048.00
EXPENDITURES							
10. Donor-Authorized Expenditures	410,415.91	3,274.01	65,159.97	27,652,826.68	1,640,846.32	17,414.00	8,289.56

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
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	410,415.91	3,274.01	65,159.97	27,652,826.68	1,640,846.32	17,414.00	8,289.56
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	480,948.11	130,792.85	1,286,170.03	(528,370.21)	45,000.00	0.00	148,828.44

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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	Arts, Music, and Instructional Materials Discretionary Block Grant	Classified School Employee Professional Development Block Grant	LCFF Equity Multiplier	ONGOING MAINTENANCE RRM	CYBHI GRANT (CAPACITY GRANT)	State Mental Health-Related Services
RESOURCE CODE	6770	6762	7311	7399	8150	9400	09-6546
REVENUE OBJECT	8590	8590	8590	8590	8980	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	36,000.00	162,565.23	41,399.79	190,522.00	661,659.96		
2. a. Current Year Award	30,769.00			180,298.00		9,304,240.00	5,177.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	30,769.00	0.00	0.00	180,298.00	0.00	9,304,240.00	5,177.00
3. Required Matching Funds/Other					2,340,000.00		
4. Total Available Award							
(sum lines 1, 2c, & 3)	66,769.00	162,565.23	41,399.79	370,820.00	3,001,659.96	9,304,240.00	5,177.00
REVENUES							
5. Cash Received in Current Year	27,939.84			144,238.40	2,340,000.00	8,373,816.00	4,991.16
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	2,829.16	0.00	0.00	36,059.60	(2,340,000.00)	930,424.00	185.84
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	2,829.16	0.00	0.00	36,059.60	(2,340,000.00)	930,424.00	185.84
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	30,769.00	0.00	0.00	180,298.00	0.00	9,304,240.00	5,177.00
EXPENDITURES							
10. Donor-Authorized Expenditures	19,300.00	0.00		193,971.00	1,704,858.23	5,922,003.15	5,177.00
11. Non Donor-Authorized Expenditures							

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

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	19,300.00	0.00	0.00	193,971.00	1,704,858.23	5,922,003.15	5,177.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	47,469.00	162,565.23	41,399.79	176,849.00	1,296,801.73	3,382,236.85	0.00

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

Description	022	023	024	025	026	
STATE PROGRAM NAME	lottery	A-G Access/Success Grant	Arts and Music in Schools (AMS)- Funding Guarantee and Accountability Act (Prop 28)	Learning Recovery Emergency Block Grant	California Adult Education Program	TOTAL
RESOURCE CODE	09-6300	09-7412	09-6770	09-7435	11-6391	
REVENUE OBJECT	8560	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted						
Ending Balance	4,855.65	5,969.47	15,514.00	92,266.41	163,184.82	8,208,449.78
2. a. Current Year Award	7,135.99		16,567.00		2,207,098.57	31,363,479.11
b. Other Adjustments						0.00
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	7,135.99	0.00	16,567.00	0.00	2,207,098.57	31,363,479.11
3. Required Matching Funds/Other						10,416,737.64
4. Total Available Award						
(sum lines 1, 2c, & 3)	11,991.64	5,969.47	32,081.00	92,266.41	2,370,283.39	49,988,666.53
REVENUES						
5. Cash Received in Current Year	4,176.06		15,075.86		1,213,320.00	28,960,231.07
6. Amounts Included in Line 5 for						
Prior Year Adjustments						0.00
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	2,959.93	0.00	1,491.14	0.00	993,778.57	2,403,248.04
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	2,959.93	0.00	1,491.14	0.00	993,778.57	2,403,248.04
8. Contributed Matching Funds						479,449.20
9. Total Available						
(sum lines 5, 7c, & 8)	7,135.99	0.00	16,567.00	0.00	2,207,098.57	31,842,928.31
EXPENDITURES						
10. Donor-Authorized Expenditures	7,775.82	424.47	25,250.00	92,266.41	2,182,101.84	42,130,066.40
11. Non Donor-Authorized						
Expenditures						0.00

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

Description	022	023	024	025	026	
12. Total Expenditures (line 10 plus line 11)	7,775.82	424.47	25,250.00	92,266.41	2,182,101.84	42,130,066.40
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	4,215.82	5,545.00	6,831.00	0.00	188,181.55	7,858,600.13

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	DONATIONS	C&C	ADULT	SPED ED	ROP	ED SERVICES	YOUTH SERVICES
RESOURCE CODE	9011	9013	9014	9015	9016 & 9020	9017	9018
REVENUE OBJECT	8600:8980	8600:8980	8600:8980	8600:8980	8600:8980	8600:8980	8600:8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	46,219.30	42,525.08	136.38	2,055,493.88	1,607,321.77	2,452,247.30	158,885.31
2. a. Current Year Award	2,718.00	515,431.21	1,289,249.69	4,030,043.26	661,256.30	2,963,390.37	2,580,650.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,718.00	515,431.21	1,289,249.69	4,030,043.26	661,256.30	2,963,390.37	2,580,650.00
3. Required Matching Funds/Other		13,452.00		88,221.17	1,109,994.98	1,500,000.00	67,974.83
4. Total Available Award							
(sum lines 1, 2c, & 3)	48,937.30	571,408.29	1,289,386.07	6,173,758.31	3,378,573.05	6,915,637.67	2,807,510.14
REVENUES							
5. Cash Received in Current Year	2,718.00	375,881.93	1,105,573.67	3,451,986.68	661,256.30	2,236,707.88	1,787,346.97
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	139,549.28	183,676.02	578,056.58	0.00	726,682.49	793,303.03
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	139,549.28	183,676.02	578,056.58	0.00	726,682.49	793,303.03
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	2,718.00	515,431.21	1,289,249.69	4,030,043.26	661,256.30	2,963,390.37	2,580,650.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,470.29	534,442.32	1,283,838.30	533,366.07	631,275.30	2,903,034.10	2,712,730.65
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
LOCAL 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)	4,470.29	534,442.32	1,283,838.30	533,366.07	631,275.30	2,903,034.10	2,712,730.65
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	44,467.01	36,965.97	5,547.77	5,640,392.24	2,747,297.75	4,012,603.57	94,779.49

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

Description	008	010	
LOCAL PROGRAM NAME	MICS		TOTAL
RESOURCE CODE	GRANTS/RDA/COMMUNICATIONS/TECH		
REVENUE OBJECT	9019		
LOCAL DESCRIPTION (if any)	8600:8980		
AWARD			
1. Prior Year Restricted			
Ending Balance	10,416,945.91	0.00	16,779,774.93
2. a. Current Year Award	1,540,801.93		13,583,540.76
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	1,540,801.93	0.00	13,583,540.76
3. Required Matching Funds/Other	5,042,590.14		7,822,233.12
4. Total Available Award			
(sum lines 1, 2c, & 3)	17,000,337.98	0.00	38,185,548.81
REVENUES			
5. Cash Received in Current Year	1,540,801.93		11,162,273.36
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	2,421,267.40
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	2,421,267.40
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	1,540,801.93	0.00	13,583,540.76
EXPENDITURES			
10. Donor-Authorized Expenditures	896,618.11	0.00	9,499,775.14
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

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

Description	008	010	
(line 10 plus line 11)	896,618.11	0.00	9,499,775.14
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	16,103,719.87	0.00	28,685,773.67

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) 7,003,431.24
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.

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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) 61,342,360.32

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) 11.42%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,414,548.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,686,649.22

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	67,142.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	631,250.77
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)	8,581.05
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)	9,808,172.12
9. Carry-Forward Adjustment (Part IV, Line F)	785,190.37
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,593,362.50
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,166,566.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,103,895.27
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,488,027.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	756,927.18
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,130,654.10
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)	10,731,653.54
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)	1,229,227.49
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,896,339.15
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)	68,596.95
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,015,369.70
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,116,517.40
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	82,703,774.06
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)	11.86%
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)	12.81%
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)	9,808,172.12
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
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 (10.91%) times Part III, Line B19); zero if negative	785,190.37
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.91%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	785,190.37
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	785,190.37

Approved
indirect cost
rate: 10.91%

Highest rate
used in any
program: 10.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3183	320,029.85	34,915.26	10.91%
01	3385	175,469.30	19,143.70	10.91%
01	3410	590,077.23	33,996.47	5.76%
01	4035	15,537.08	628.59	4.05%
01	4038	278,301.58	22,264.13	8.00%
01	4127	83,494.00	9,109.00	10.91%
01	4204	168,612.71	18,395.65	10.91%
01	5610	983,732.72	23,357.28	2.37%
01	5630	390,640.60	38,419.00	9.83%
01	5632	25,000.00	2,187.50	8.75%
01	5633	430,460.60	46,963.25	10.91%
01	5634	3,264.18	285.62	8.75%
01	6010	9,982.72	499.14	5.00%
01	6015	1,265,085.10	56,927.41	4.50%
01	6018	356,088.58	38,848.42	10.91%
01	6054	334,229.46	36,464.43	10.91%
01	6057	96,017.92	10,475.56	10.91%
01	6211	43,970.63	4,797.20	10.91%
01	6333	249,270.50	27,195.41	10.91%
01	6371	2,951.95	322.06	10.91%
01	6383	58,750.31	6,409.66	10.91%
01	6387	234,951.88	23,495.19	10.00%
01	6388	1,748,467.44	34,069.21	1.95%
01	6500	24,945,062.98	2,707,763.70	10.85%
01	6510	1,479,439.47	161,406.85	10.91%
01	6515	9,016.32	983.68	10.91%
01	6520	281,169.44	29,195.76	10.38%
01	6546	15,701.02	1,712.98	10.91%
01	6680	73,756.20	8,046.80	10.91%
01	6685	69,179.52	7,547.48	10.91%
01	6690	1,355.20	147.85	10.91%
01	6695	1,265,988.37	138,119.34	10.91%
01	7366	467,862.48	23,393.12	5.00%
01	7399	174,890.85	19,080.15	10.91%
01	7435	250,310.83	27,240.54	10.88%
01	7810	878,524.21	95,846.99	10.91%
01	9010	14,228,620.53	340,459.43	2.39%
09	3010	1,015,848.96	110,828.65	10.91%

Contra Costa County Office of Education
Contra Costa County

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

07 10074 0000000
Form ICR
F8A1N4Z7HR(2024-25)

09	3182	167,380.00	18,262.00	10.91%
09	6387	104,808.22	10,480.82	10.00%
09	6546	4,668.00	509.00	10.90%
09	6770	25,000.00	250.00	1.00%
09	7412	383.13	41.34	10.79%
09	7435	83,190.41	9,076.00	10.91%
09	7810	1,683.00	183.00	10.87%
11	6391	989,800.70	42,128.35	4.26%
12	5035	848,616.37	92,584.05	10.91%
12	5055	112,823.97	11,280.35	10.00%
12	6102	121,887.65	12,188.76	10.00%
12	6127	734,047.45	80,084.58	10.91%
12	9010	281,712.96	22,537.04	8.00%

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)						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	51.63	49.17	49.17	51.63	51.63	51.63
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)	51.63	49.17	49.17	51.63	51.63	51.63
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	145.46	146.57	146.57	145.46	145.46	145.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year	11.92	11.92	11.92	11.92	11.92	11.92
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)	157.38	158.49	158.49	157.38	157.38	157.38
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	209.01	207.66	207.66	209.01	209.01	209.01
4. Adults in Correctional Facilities	233.65	247.11	247.11	233.65	233.65	233.65
5. County Operations Grant ADA	159,151.76	157,842.07	157,842.07	159,151.76	159,151.76	159,151.76
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)]	12.41	13.88	13.88	12.41	12.41	12.41
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	12.41	13.88	13.88	12.41	12.41	12.41
7. Charter School Funded County Program ADA						
a. County Community Schools	49.73	54.46	54.46	49.73	49.73	49.73
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)	49.73	54.46	54.46	49.73	49.73	49.73
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	62.14	68.34	68.34	62.14	62.14	62.14
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	62.14	68.34	68.34	62.14	62.14	62.14

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		52,897.79	52,897.79
2. State Lottery Revenue	8560	108,007.65		51,243.89	159,251.54
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	(92,614.73)	92,614.73		0.00
7. Total Available (Sum Lines A1 through A6)		15,392.92	92,614.73	104,141.68	212,149.33
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
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	15,392.92		29,130.11	44,523.03
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			69,531.91	69,531.91
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)		15,392.92	0.00	98,662.02	114,054.94
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	92,614.73	5,479.66	98,094.39
D. COMMENTS:					
Expenses were for online, internet-based software and learning tools. These are supplemental materials to the regular curriculum.					

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
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)	460,435.72	0.00	0.00	0.00	2,868,781.02	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	9.99				6.90		
3550 Community Day Schools							
3600 Juvenile Courts	8.63						
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education	5.66						
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	43.28				47.12		
6000 ROC/P	4.70						
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							

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)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	72.26	0.00	0.00	0.00	54.02	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	11,600.00	0.00	11,600.00	1,325.77		12,925.77
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	66,107.05	0.00	66,107.05	7,555.42		73,662.47
3500	County Community Schools	4,961,224.71	430,088.98	5,391,313.69	616,177.30		6,007,490.99
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	4,701,209.50	54,992.05	4,756,201.55	543,589.86		5,299,791.41
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	492,378.54	0.00	492,378.54	56,274.31		548,652.85
4110	Regular Education, Adult	29,588.61	0.00	29,588.61	3,381.70		32,970.31
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	2,927,857.00	36,053.88	2,963,910.88	338,747.61		3,302,658.49
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	7,593,036.79	0.00	7,593,036.79	867,813.89		8,460,850.68
5000-5999	Special Education	31,658,299.43	2,778,132.51	34,436,431.94	3,935,765.74		38,372,197.68
6000	Regional Occupational Ctr/Prg (ROC/P)	13,078,015.30	29,949.32	13,107,964.62	1,498,119.15		14,606,083.77
Other Goals							
7110	Nonagency - Educational	4,577,403.57	0.00	4,577,403.57	523,154.90		5,100,558.47
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	22,860,398.40	0.00	22,860,398.40	2,612,732.15		25,473,130.55
Other Costs							
----	Food Services					107,883.36	107,883.36
----	Enterprise					756,927.18	756,927.18
----	Facilities Acquisition & Construction					179,767.77	179,767.77
----	Other Outgo					4,561,310.47	4,561,310.47
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	357,945.74		357,945.74
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(260,803.13)		(260,803.13)
----	Total County School Service and Charter Schools Funds Expenditures	92,957,118.90	3,329,216.74	96,286,335.64	11,101,780.41	5,605,888.78	112,994,004.83

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	11,600.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	11,600.00
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	66,107.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	66,107.05
	3500 County Community Schools	2,817,583.96	306,179.23	161,862.59	482,272.08	765,113.69	3,420.00	0.00			352,793.16	72,000.00	4,961,224.71
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3600 Juvenile Courts	2,598,097.95	455,784.15	556,386.91	489,105.56	496,384.20	0.00	0.00			105,450.73	0.00	4,701,209.50
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	454,840.62	37,537.92	0.00	0.00	0.00	0.00	0.00			0.00	0.00	492,378.54
	4110 Regular Education, Adult	0.00	29,588.61	0.00	0.00	0.00	0.00	0.00			0.00	0.00	29,588.61
	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	1,364,559.51	136,137.07	350,967.61	574,859.19	500,580.92	0.00	0.00			752.70	0.00	2,927,857.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4900 Other Supplemental Education	846,725.24	271,799.10	15,360.00	0.00	6,424,724.88	30,906.34	0.00			1,483.73	2,037.50	7,593,036.79
	5000-5999 Special Education	20,713,072.84	907,001.50	70,452.05	2,190,568.47	4,013,712.03	1,563,799.21	0.00			2,199,693.33	0.00	31,658,299.43
	6000 ROC/P	11,172,962.04	1,901,912.76	0.00	0.00	0.00	0.00	0.00			0.00	3,140.50	13,078,015.30
Other Goals	7110 Nonagency - Educational	0.00	677,867.92	0.00	0.00	0.00	3,891,246.09	0.00	0.00	8,289.56	0.00	0.00	4,577,403.57
	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		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8600 County Services to Districts		9,252,041.44	0.00	112,726.22	508,974.34	0.00	0.00		12,986,656.40	0.00	0.00	22,860,398.40
Total Direct Charged Costs		40,045,549.21	13,975,849.70	1,155,029.16	3,849,531.52	12,709,490.06	5,489,371.64	0.00	0.00	12,994,945.96	2,660,173.65	77,178.00	92,957,118.90

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	63,658.23	366,430.75	0.00	430,088.98
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	54,992.05	0.00	0.00	54,992.05
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	36,053.88	0.00	0.00	36,053.88
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
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	275,782.24	2,502,350.27	0.00	2,778,132.51
6000	ROC/P	29,949.32	0.00	0.00	29,949.32
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
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		460,435.72	2,868,781.02	0.00	3,329,216.74

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

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,908,077.71
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	67,142.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,592,936.29
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,794,427.05
5	Total Central Administration Costs in County School Service and Charter Schools Funds	11,362,583.55
B.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	92,957,118.90
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,329,216.74
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	96,286,335.64
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,015,369.70
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,116,517.40
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,131,887.10
D.	Total Direct Charged and Allocated Costs (B3 + C5)	99,418,222.74
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	11.43%

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)	107,883.36				107,883.36
Enterprise (Objects 1000-5999, 6400-6920)		756,927.18			756,927.18
Facilities Acquisition & Construction (Objects 1000-6700)			179,767.77		179,767.77
Other Outgo (Objects 1000 - 7999)				4,561,310.47	4,561,310.47
Total Other Costs	107,883.36	756,927.18	179,767.77	4,561,310.47	5,605,888.78

	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 COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	2,328,714.00		2,328,714.00			2,328,714.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	43,300,125.83		43,300,125.83			44,892,895.90
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	45,628,839.83		45,628,839.83			47,221,609.90
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	58.70		58.70			63.05
5. Other ADA (Preload/Line B4, PY column)	145,989.30		145,989.30			145,216.76
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	2,328,714.00		2,328,714.00			2,328,714.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	21,149,583.00		21,149,583.00			21,149,583.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2023-24			Adjustments to 2024-25		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
CURRENT YEAR PROGRAM ADA	2024-25 Annual Report			2025-26 Annual Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	49.17		49.17	51.63		51.63
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	13.88		13.88	12.41		12.41
3. Total Current Year ADA (Lines B1 through B2)	63.05	0.00	63.05	64.04	0.00	64.04
	2024-25 P2 Report			2025-26 P2 Estimate		
CURRENT YEAR DISTRICT ADA			145,216.76			145,547.16
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)						
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2024-25 Actual			2025-26 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	199,420.68		199,420.68	197,492.00		197,492.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,554.50		1,554.50	1,515.00		1,515.00
4. Secured Roll Taxes (Object 8041)	40,986,869.88		40,986,869.88	41,210,688.00		41,210,688.00
5. Unsecured Roll Taxes (Object 8042)	1,439,073.96		1,439,073.96	1,461,419.00		1,461,419.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	812,308.96		812,308.96	1,020,313.00		1,020,313.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	421,864.54		421,864.54	983,761.00		983,761.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	3,889,342.51		3,889,342.51	3,600,846.00		3,600,846.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	47,750,435.03	0.00	47,750,435.03	48,476,034.00	0.00	48,476,034.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	47,750,435.03	0.00	47,750,435.03	48,476,034.00	0.00	48,476,034.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			2,111,396.98			2,255,676.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			2,111,396.98			2,255,676.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	18,588,071.25		18,588,071.25	18,378,023.00		18,378,023.00
26. LCFF State Aid - Prior Years (Object 8019)	996.00		996.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	18,589,067.25	0.00	18,589,067.25	18,378,023.00	0.00	18,378,023.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	123,295,195.92		123,295,195.92	107,625,333.00		107,625,333.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	3,402,563.54		3,402,563.54	3,402,563.54		3,402,563.54
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			2,328,714.00			2,328,714.00
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0741			1.0157
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			2,591,817.74			2,517,598.51
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			43,300,125.83			44,892,895.90

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9947			1.0023
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			44,629,792.16			47,893,901.59
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			47,221,609.90			50,411,500.10
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			47,750,435.03			48,476,034.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			1,582,571.85			4,191,142.10
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,400,075.11			1,719,426.71
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			49,150,510.14			50,195,460.71
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			182,496.74			2,471,715.40
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			49,150,510.14			
b. State Subventions (Line D13)			182,496.74			
c. Less: Excluded Appropriations (Line C24)			2,111,396.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			47,221,609.90			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			47,221,609.90			50,411,500.10
17 Appropriations Subject to the Limit (Line D14d)			47,221,609.90			

[illegible]

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	112,994,004.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,617,110.95
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	235,850.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	339,424.28
4. Other Transfers Out	All	9200	7200-7299	9,428.00
5. Interfund Transfers Out	All	9300	7600-7629	4,212,458.19
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,577,403.57
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	(10,229.00)
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)				9,364,336.01
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)				95,012,557.88
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				117.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				808,548.70
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.)		85,545,397.84		752,974.19
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)		85,545,397.84		752,974.19
B. Required effort (Line A.2 times 90%)		76,990,858.06		677,676.77
C. Current year expenditures (Line I.E and Line II.B)		95,012,557.88		808,548.70
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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	7,200.00		7,200.00			7,200.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	603,944.39		603,944.39		443,944.00	160,000.39	
Net Pension Liability	57,446,792.00		57,446,792.00			57,446,792.00	
Total/Net OPEB Liability	19,371,750.57		19,371,750.57			19,371,750.57	
Compensated Absences Payable	1,289,412.46		1,289,412.46	936,083.00		2,225,495.46	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	78,719,099.42	0.00	78,719,099.42	936,083.00	443,944.00	79,211,238.42	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	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	5,558,353.00		5,558,353.00			5,558,353.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	5,558,353.00	0.00	5,558,353.00	0.00	0.00	5,558,353.00
Capital assets being depreciated:						
Land Improvements	1,540,388.00		1,540,388.00			1,540,388.00
Buildings	39,586,555.15		39,586,555.15			39,586,555.15
Equipment	4,548,629.83		4,548,629.83			4,548,629.83
Total capital assets being depreciated	45,675,572.98	0.00	45,675,572.98	0.00	0.00	45,675,572.98
Accumulated Depreciation for:						
Land Improvements	(1,190,304.00)		(1,190,304.00)			(1,190,304.00)
Buildings	(20,298,799.00)		(20,298,799.00)			(20,298,799.00)
Equipment	(3,534,716.00)		(3,534,716.00)			(3,534,716.00)
Total accumulated depreciation	(25,023,819.00)	0.00	(25,023,819.00)	0.00	0.00	(25,023,819.00)
Total capital assets being depreciated, net excluding lease and subscription assets	20,651,753.98	0.00	20,651,753.98	0.00	0.00	20,651,753.98
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	26,210,106.98	0.00	26,210,106.98	0.00	0.00	26,210,106.98
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

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Contra Costa (AY)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
John Swett Unified (AY00)			0.0%
Brentwood Union Elementary (AY01)			0.0%
Knightsen Elementary (AY03)			0.0%
Lafayette Elementary (AY04)			0.0%
Moraga Elementary (AY05)			0.0%
Oakley Union Elementary (AY06)			0.0%
Orinda Union Elementary (AY07)			0.0%
Walnut Creek Elementary (AY08)			0.0%
Liberty Union High (AY10)			0.0%
Antioch Unified (AY11)			0.0%
Martinez Unified (AY13)			0.0%
Pittsburg Unified (AY14)			0.0%
Contra Costa County Office of Education (AY16)			0.0%
Canyon Elementary (AY17)			0.0%
Acalanes Union High (AY18)			0.0%
Byron Union Elementary (AY19)			0.0%
Contra Costa SELPA (AY99)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(738,637.85)				
Other Sources/Uses Detail					0.00	4,212,458.19		
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	477,834.72	0.00				
Other Sources/Uses Detail					2,512,458.19	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	42,128.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	218,674.78	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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
16 FOREST RESERVE FUND								
Expenditure Detail								
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		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,700,000.00	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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	738,637.85	(738,637.85)	4,212,458.19	4,212,458.19	0.00	0.00

Entry
CE001 Capital Outlay Expenditures

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
[see extract]	1000	0		-	-		-	-	Instruction	
[see extract]	2100	26,624		-	26,624		-	26,624	Instructional Supervision and Administration	
[see extract]	2420	0		-	-		-	-	Instructional Library , Media and Technology	
[see extract]	2700	0		-	-		-	-	School Site Administration	
[see extract]	3600	0		-	-		-	-	Home-to-School Transportation	
[see extract]	3700	0		-	-		-	-	Food Services	
[see extract]	3900	3,025		-	3,025		-	3,025	All Other Pupil Services	
[see extract]	4000	0		-	-		-	-	Ancillary Services	
[see extract]	5000	0		-	-		-	-	Community Services	
[see extract]	6000	0		-	-		-	-	Enterprise Activities	
[see extract]	7200	0		-	-		-	-	All Other General Administration	
[see extract]	7700	97,654		-	97,654		-	97,654	Centralized Data Processing	
[see extract]	8100	1,365		-	1,365		-	1,365	Plant Services	
[see extract]	8500	201,277		-	201,277		-	201,277	Facilities Acquisition and Construction	
9410				-	-		-	-	Land	
9420				-	-		-	-	Land Improvements	
9430				201,277	-		201,277	-	Buildings	
9440				128,668	-		128,668	-	Equipment	
9450							-	-	Work In Progress	
9460				-	-		-	-	Lease Assets	
9470				-	-		-	-	Subscription Assets	
TOTALS				329,945	329,945		0	0	329,945	329,945

Entry
CE002 Debt Service Expenditures

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

Function Extracted Default Conversion User Conversion

Object	(Resource)	Data	of Extracted Data		Adjustments		Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0		-			-	-	Debt Service, State School Building Repayment
7433	9100	0		-			-	-	Debt Service, Bond Redemptions
7435	9100	0		-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0		-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	307,534		-		307,534	-	307,534	Debt Service, Other Debt Service - Principal
9660							-	-	Subscription Liability
9661				-			-	-	General Obligation Bonds Payable
9662				-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669				307,534			307,534	-	Other General Long-Term Debt
TOTALS			307,534	307,534	0	0	307,534	307,534	

Entry
CE003

Debt Issuance

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

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

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

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

Entry
CE004

Donated and Contributed Capital Assets

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

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

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

Entry
CE005

Disposal of Capital Assets

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

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

Entry
CE006 Earned But Unavailable Revenues

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

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

Entry
CE007 Elimination of Revenues Relating to Prior Periods

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

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

8550	(2000-9999)					-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)					-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)					-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)					-	-	Interest (General Revenues)
8699	(0000-1999)					-	-	Local Revenues (General Revenues)
8699	(2000-9999)					-	-	Local Revenues (Program Revenues)
8953						-	-	Proceeds from Disposal of Capital Assets
9690						-	-	Deferred Inflows of Resources
979Z					-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0

Entry
CE008

Liability for Unmatured Interest on Long-Term Debt

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
7434	9100					-		-
7438	9100					-		-
9500						-		-
9661						-		-
TOTALS					0	0		0

Entry
CE009

Liability for Compensated Absences

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
n/a	1000					-	- Instruction
n/a	2100					-	- Instructional Supervision and Administration
n/a	2420					-	- Instructional Library , Media and Technology
n/a	2700					-	- School Site Administration
n/a	3600					-	- Home-to-School Transportation
n/a	3700					-	- Food Services
n/a	3900					-	- All Other Pupil Services
n/a	4000					-	- Ancillary Services
n/a	5000					-	- Community Services
n/a	6000					-	- Enterprise Activities
n/a	7200					-	- All Other General Administration
n/a	7700					-	- Centralized Data Processing
n/a	8100					-	- Plant Services
9665						-	- Compensated Absences Payable
TOTALS					0	0	

Entry
CE010

Expenditures Relating to Prior Periods

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

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

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

Entry
CE011

Adjustments to Work in Progress

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

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

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

Entry
CE012

Depreciation

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
6900	1000					-	-	Instruction
6900	2100					-	-	Instructional Supervision and Administration
6900	2420					-	-	Instructional Library , Media and Technology
6900	2700					-	-	School Site Administration
6900	3600					-	-	Home-to-School Transportation
6900	3700					-	-	Food Services
6900	3900					-	-	All Other Pupil Services
6900	4000					-	-	Ancillary Services
6900	5000					-	-	Community Services
6900	6000					-	-	Enterprise Activities
6900	7200					-	-	All Other General Administration
6900	7700					-	-	Centralized Data Processing
6900	8100					-	-	Plant Services
6900	0000					-	-	Depreciation (Unallocated)
9425						-	-	Accumulated Depreciation - Land Improvements
9435						-	-	Accumulated Depreciation - Buildings

9445					-	-	Accumulated Depreciation - Equipment
TOTALS			0	0	0	0	

Entry
CE013

Amortization

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			DebitCredit	DebitCredit	DebitCredit		
5400	9100				-	-	Debt Service, Insurance
7434	9100				-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				-	-	Debt Service, Debt Service - Interest
9330					-	-	Prepaid Expense
9490					-	-	Deferred Outflows of Resources
9661					-	-	General Obligation Bonds Payable
9662					-	-	State School Building Loan Payable
9666					-	-	COPS Payable
9667					-	-	Leases Payable
9668					-	-	Lease Revenue Bonds Payable
9669					-	-	Other General Long-Term Debt
9690					-	-	Deferred Inflows of Resources
TOTALS				00	00		

Entry
CE014

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

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

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

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

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

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

07 10074 0000000
Report ENTRY
F8A1N4Z7HR(2024-25)

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

Entry
CE015

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

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

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

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

Entry
CE016

Incorporation of Internal Service Fund External Activities and Interfund Transfers

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

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

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

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

Entry
CE017

Reclassification of Interfund Transfers Involving Fiduciary Funds

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

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

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

7299	9200		-	-	-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	2,512,458	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-	-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-	-	-	Other Transfers In from All Others (Program Revenues)
8919		2,512,458	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)
8919		0			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7299	9200				-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)				-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)				-	-	Other Transfers In from All Others (Program Revenues)

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

07 10074 0000000
Report ENTRY
F8A1N4Z7HR(2024-25)

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

Entry
CE018

Reclassification of Interfund Balances Involving Fiduciary Funds

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

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

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

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

07 10074 0000000
Report ENTRY
F8A1N4Z7HR(2024-25)

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

Entry
CE019

Elimination of Internal Transfers

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

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

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description		
			Debit	Credit	Debit	Credit		
Governmental Funds (Funds 01-60)								
7611	9300	0		-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	1,700,000		-	1,700,000	-	1,700,000	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0		-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0		-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0		-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0		-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund

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

7619	9300	2,512,458	-	2,512,458	-	2,512,458	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		1,700,000	1,700,000	-	1,700,000	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,512,458	2,512,458	-	2,512,458	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Enterprise Funds (Funds 61-65)							
7619	9300	0					Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0					Interfund Transfers, To Cafeteria Fund From General Fund
8919		0					Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)							
7619	9300	0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)							

7619	9300	0						Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0						Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			4,212,458	4,212,458	0	0	4,212,458	4,212,458

Entry
CE020

Elimination of Internal Balances

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

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

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

Entry
CE021

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

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

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

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

Entry
CE022

Other Liabilities Not Normally Liquidated with Current Financial Resources

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

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

n/a	2420					-	-	Instructional Library , Media and Technology
n/a	2700					-	-	School Site Administration
n/a	3600					-	-	Home-to-School Transportation
n/a	3700					-	-	Food Services
n/a	3900					-	-	All Other Pupil Services
n/a	4000					-	-	Ancillary Services
n/a	5000					-	-	Community Services
n/a	6000					-	-	Enterprise Activities
n/a	7200					-	-	All Other General Administration
n/a	7700					-	-	Centralized Data Processing
n/a	8100					-	-	Plant Services
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]					-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]					-	-	Program Revenues: Capital Grants and Contributions
9669						-	-	Other General Long-Term Debt
TOTALS					0	0	0	0

Entry
CE023

Employer's Net Pension Liability and Pension Expense

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

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

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

Entry
CE024

Employer Pension Contributions Made Subsequent to Measurement Date

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description	
			Debit	Credit	Debit	Credit	
3100-3299	1000	3,493,889	-	3,493,889	-	3,493,889	Instruction
3100-3299	2100	1,446,264	-	1,446,264	-	1,446,264	Instructional Supervision and Administration
3100-3299	2420	174,286	-	174,286	-	174,286	Instructional Library , Media and Technology
3100-3299	2700	479,478	-	479,478	-	479,478	School Site Administration
3100-3299	3600	39,212	-	39,212	-	39,212	Home-to-School Transportation

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

3100-3299	3700	0	-	-	-	-	-	Food Services
3100-3299	3900	1,415,003	-	1,415,003	-	1,415,003	-	All Other Pupil Services
3100-3299	4000	0	-	-	-	-	-	Ancillary Services
3100-3299	5000	0	-	-	-	-	-	Community Services
3100-3299	6000	96,035	-	96,035	-	96,035	-	Enterprise Activities
3100-3299	7200	1,791,614	-	1,791,614	-	1,791,614	-	All Other General Administration
3100-3299	7700	504,396	-	504,396	-	504,396	-	Centralized Data Processing
3100-3299	8100	483,186	-	483,186	-	483,186	-	Plant Services
9490			9,923,363	-	9,923,363	-	-	Deferred Outflows of Resources - pensions only
TOTALS		9,923,363	9,923,363	9,923,363	-	-	9,923,363	9,923,363

Entry
CE025

State's Share of Pension Expense - Special Funding Situation

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

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

TOTALS			-	-	-	-
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Entry
CE026

Employer OPEB Expenditures Made Subsequent to Measurement Date

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

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data	User Adjustments	Conversion Entry	Account Description			
			Debit	Credit	Debit	Credit			
3700-3799	1000	516,656	-	516,656	-	516,656	Instruction		
3700-3799	2100	223,906	-	223,906	-	223,906	Instructional Supervision and Administration		
3700-3799	2420	20,636	-	20,636	-	20,636	Instructional Library , Media and Technology		
3700-3799	2700	70,629	-	70,629	-	70,629	School Site Administration		
3700-3799	3600	4,642	-	4,642	-	4,642	Home-to-School Transportation		
3700-3799	3700	0	-	-	-	-	Food Services		
3700-3799	3900	190,242	-	190,242	-	190,242	All Other Pupil Services		
3700-3799	4000	0	-	-	-	-	Ancillary Services		
3700-3799	5000	0	-	-	-	-	Community Services		
3700-3799	6000	11,214	-	11,214	-	11,214	Enterprise Activities		
3700-3799	7200	229,331	-	229,331	-	229,331	All Other General Administration		
3700-3799	7700	60,140	-	60,140	-	60,140	Centralized Data Processing		
3700-3799	8100	60,302	-	60,302	-	60,302	Plant Services		
9490			1,387,698	-	1,387,698	-	Deferred Outflows of Resources - OPEB only		
TOTALS		1,387,698	1,387,698	1,387,698	-	-	1,387,698	1,387,698	

Entry
CE027

Amortization - Lease Assets and Subscription Assets

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

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

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

Entry
CE028

Lease/Subscription Modification and Termination

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

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

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

TOTALS			-	-	-	-
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Beginning Balances

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

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

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

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Instruction (Functions 1000-1999)						0.00
01	9010	0	8600	2100	6400	26,624.38
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						26,624.38
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
01	9010	0	5760	3140	6400	3,025.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						3,025.00
Total, Home-to-School Transportation (Function 3600)						0.00
Total, Food Services (Function 3700)						0.00
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
01	0000	0	0000	7700	6400	97,654.07
Total, Centralized Data Processing (Function 7700)						97,654.07
01	0000	0	0000	8100	6400	1,364.75
Total, Plant Services (Functions 8000-8999 except 8500)						1,364.75
01	8150	0	5001	8500	6200	29,794.36
01	9010	0	0000	8500	5800	72,585.00
01	9010	0	5001	8500	6200	77,388.41
35	7710	0	0000	8500	6200	21,509.02
Total, Facilities Acquisition and Construction (Function 8500)						201,276.79
						329,944.99

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
Total, Noncapitalized Equipment (Object 4400)						0.00
01	9010	0	0000	8500	5800	72,585.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						72,585.00
Total, Land (Object 6100)						0.00
Total, Land Improvements (Object 6170)						0.00
01	8150	0	5001	8500	6200	29,794.36
01	9010	0	5001	8500	6200	77,388.41
35	7710	0	0000	8500	6200	21,509.02
Total, Buildings and Improvement of Buildings (Object 6200)						128,691.79
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	97,654.07
01	0000	0	0000	8100	6400	1,364.75
01	9010	0	5760	3140	6400	3,025.00
01	9010	0	8600	2100	6400	26,624.38
Total, Equipment (Object 6400)						128,668.20
Total, Equipment Replacement (Object 6500)						0.00
Total, Lease Assets (Object 6600)						0.00
Total, Subscription Assets (Object 6700)						0.00
						329,944.99

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

Entry #	Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and acquisition of lease assets and subscription assets, and instead report capital assets, lease assets and subscription assets on the statement of net position.				
Buildings	9430		201,277	
Equipment	9440		128,668	
	Instructional Supervision and Administration	2100		26,624
	All Other Pupil Services	3900		3,025
	Centralized Data Processing	7700		97,654
	Plant Services	8100		1,365
	Facilities Acquisition and Construction	8500		201,277
		Total	329,945	329,945

Entry #	Object	Function	Debit	Credit
CE002 Debt Service Expenditures				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
Other General Long-Term Debt	9669		307,534	
	Debt Service-Principal	9101		307,534
		Total	307,534	307,534

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Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
Total			0	0

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

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Entry #	Object	Function	Debit	Credit
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CE005 Disposal of Capital Assets

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

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE006 Earned But Unavailable Revenues

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

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

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

Entry #	Object	Function	Debit	Credit
CE009	Liability for Compensated Absences To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.			
Total			0	0

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

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

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Entry #	Object	Function	Debit	Credit
CE012	Depreciation To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.			
Total			0	0

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

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

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

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

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

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

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Between General Fund and Special Reserve Fund	8912	1,700,000	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	2,512,458	
	Interfund Transfers	9300		4,212,458
Total			4,212,458	4,212,458

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Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
Total			0	0

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

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

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

Entry #	Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	Deferred Outflows of Resources - pensions only	9490	9,923,363	
	Instruction	1000		3,493,889
	Instructional Supervision and Administration	2100		1,446,264
	Instructional Library, Media and Technology	2420		174,286
	School Site Administration	2700		479,478
	Home-to-School Transportation	3600		39,212
	All Other Pupil Services	3900		1,415,003
	Enterprise Activities	6000		96,035
	All Other General Administration	7200		1,791,614
	Centralized Data Processing	7700		504,396
	Plant Services	8100		483,186
Total			9,923,363	9,923,363

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Conversion Entry - Summary

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

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Entry #		Object	Function	Debit	Credit
CE026	Employer OPEB Expenditures Made Subsequent to Measurement Date				
	To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.				
	Deferred Outflows of Resources - OPEB only	9490		1,387,698	
	Instruction		1000		516,656
	Instructional Supervision and Administration		2100		223,906
	Instructional Library, Media and Technology		2420		20,636
	School Site Administration		2700		70,629
	Home-to-School Transportation		3600		4,642
	All Other Pupil Services		3900		190,242
	Enterprise Activities		6000		11,214
	All Other General Administration		7200		229,331
	Centralized Data Processing		7700		60,140
	Plant Services		8100		60,302
			Total	1,387,698	1,387,698

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Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Summary

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

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