

Background:

In accordance with Education Code 42100, on or before September 15, the Governing Board is required to submit Unaudited Financial Statements to the Yolo County Superintendent of Schools. The District received approval from the Yolo County Office of Education to submit the financial statements following the September 25, 2025, Board of Trustees Meeting. These financial statements represent the financial status of all funds of the District as of June 30, 2025.

These Unaudited Financial Statements will be the basis for the 2024-25 audit report. The audit will be performed by Crowe beginning in the last week of October.

Form 01 - GENERAL FUND

Total revenues are \$163,420,251, and total expenditures are \$168,839,107, thereby decreasing fund balance by \$5,418,856.

The District ended the 2024-25 fiscal year with the state-required 3% Reserve for Economic Uncertainties. The Ending Fund Balance at June 30, 2025, is \$78,497,792.

Form 08 – STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Program operated with \$2,093 in revenues and \$49,647 in actual expenditures, thereby decreasing the Ending Fund Balance by \$47,553.92. The ending fund balance is \$505,001.

Form 09 - CHARTER SCHOOLS

The District operated one dependent charter school, Science and Technology Charter School (Sci-Tech). Sci-Tech completed the year with revenues of \$3,187,822 and \$3,168,026 in actual expenditures, thereby increasing the Ending Fund Balance by \$19,796. The ending fund balance is \$1,324,932.

Form 11 - ADULT EDUCATION FUND

The Adult Education Program operated with \$1,965,549 in actual revenue and \$1,966,381 in actual expenditures and transfers out, thereby decreasing the fund balance by \$832. The Adult Education Fund Balance is \$896,954.

Form 12 - CHILD DEVELOPMENT FUND

The Child Development Program operated with \$3,368,128 in revenues and \$2,916,362 of actual expenditures, thereby increasing the fund balance by \$451,766. The ending fund balance is \$1,882,518.

Form 13 - CAFETERIA FUND

The Cafeteria Program operated with \$7,564,480 in revenues and \$7,201,363 of actual expenditures, thereby increasing the fund balance by \$363,117. The ending fund balance is \$4,861,567.

Form 14 - DEFERRED MAINTENANCE FUND

The Deferred Maintenance Program operated with \$385,168 in revenue and \$417,172 of actual expenditures, thereby decreasing the fund balance by \$32,004. The Deferred Maintenance Fund has an Ending Fund Balance of \$186,828.

Form 17 – SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

The Special Reserve Fund was established to provide the accumulation of general fund moneys for general operating purposes other than Capital Outlay. The Special Reserve Fund has an Ending Fund Balance of \$4,284,699.

Form 21 - BUILDING FUND

This fund is used to account for capital projects.

The Building Fund has an Ending Fund Balance of \$27,689,293 and a reserved fund balance of \$27,689,293.

Form 25 - CAPITAL FACILITIES FUND

This fund is used to account for Developer and Mitigation fees. Expenditures from this fund are limited by statute and, often, Mitigation Agreements. The fund balance in Capital Facilities is \$19,359,525.

The District accounts for school impact fees in four separate sub-funds within the Capital Facilities Funds:

- A. Regular Developer Fees
- B. Redevelopment Fees
- C. Southeast Area Mitigation Fees
- D. Mitigation Fees

Form 35 – COUNTY SCHOOL FACILITIES FUND

The County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.). The County School Facilities Fund has an Ending Fund Balance of \$8,329,552.

Form 40 - SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund was established during the 1999-00 fiscal year. The fund has a \$335,747 balance at 6/30/2025.

Form 51 - BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for by the District. The Yolo County Auditor maintains control over this fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Form 73 - FOUNDATION TRUST FUND

This fund was established for various scholarships that have been donated to the District. The Unappropriated Ending Fund Balance is \$61,976.

Implications:

- **Fiscal:** None
- **Personnel:** None
- **Program:** None
- **Legal:** Required by Education Code 42100.

Options:

To approve or not approve the 2024-25 Unaudited Financial Statements.

Recommendation:

Administration recommends approval of the 2024-25 Unaudited Financial Statements.



Woodland Joint Unified School District

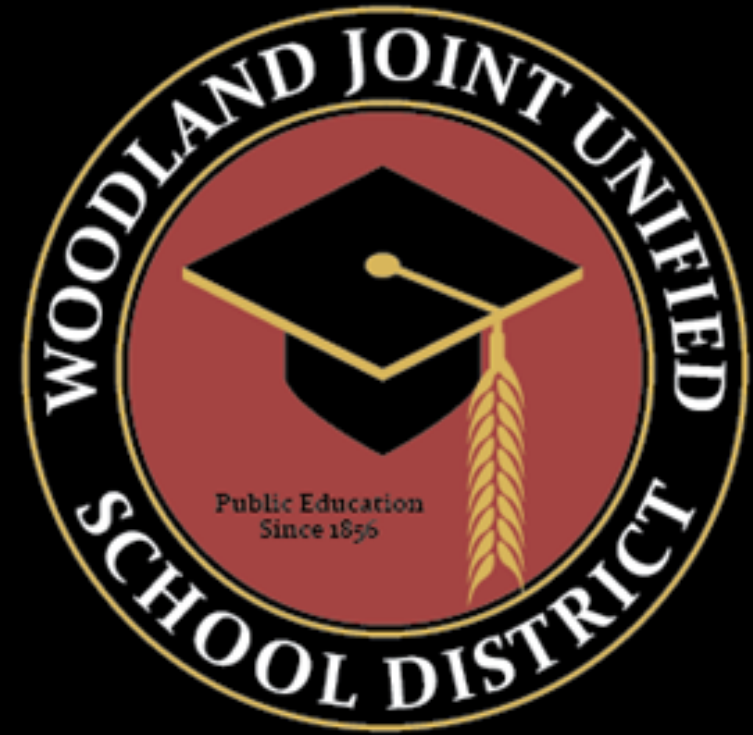
Board Meeting 9/25/25

Presenting Unaudited Actuals
For Year Ended June 30, 2025

INTRODUCTIONS

Lewis Wiley, Associate Superintendent of Business

Norma Palomar, Director of Fiscal Services

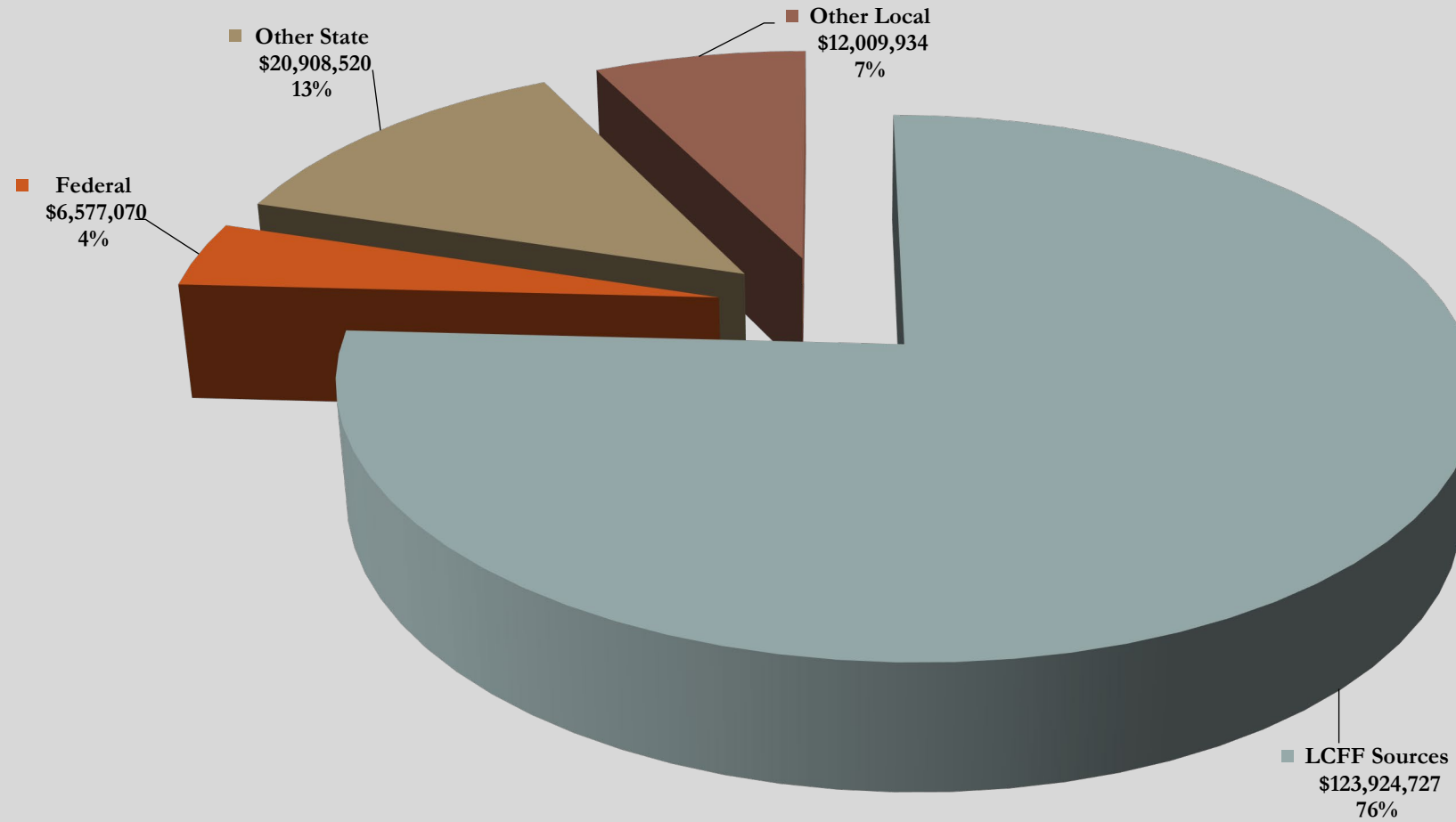


Acronyms

◦ ADA	Average Daily Attendance
◦ CalPERS	California Public Employees Retirement System
◦ CalSTRS	California State Teachers Retirement System
◦ COLA	Cost-of-Living Adjustment
◦ CYBHI	Children and Youth Behavioral Health Initiative
◦ FY	Fiscal Year
◦ LCFF	Local Control Funding Formula
◦ P2	Second Principal Apportionment
◦ RRM	Restricted Routine Maintenance
◦ SP ED	Special Education

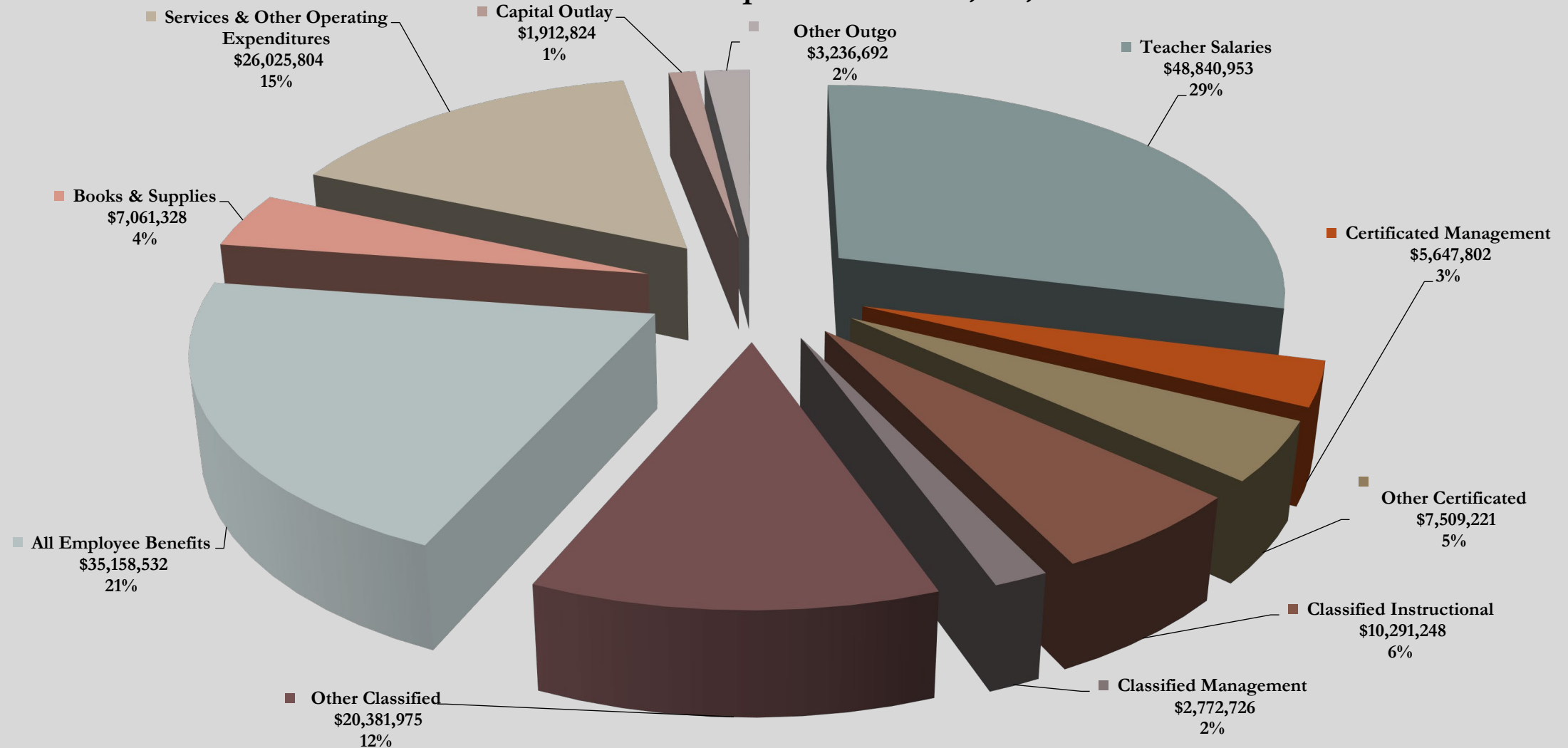
2024-25 General Fund Revenues

Total Revenues \$163,420,251



2024-25 General Fund Expenditures

Total Expenditures \$168,839,107



2024-25 General Fund Ending Fund Balance

Unaudited Actuals

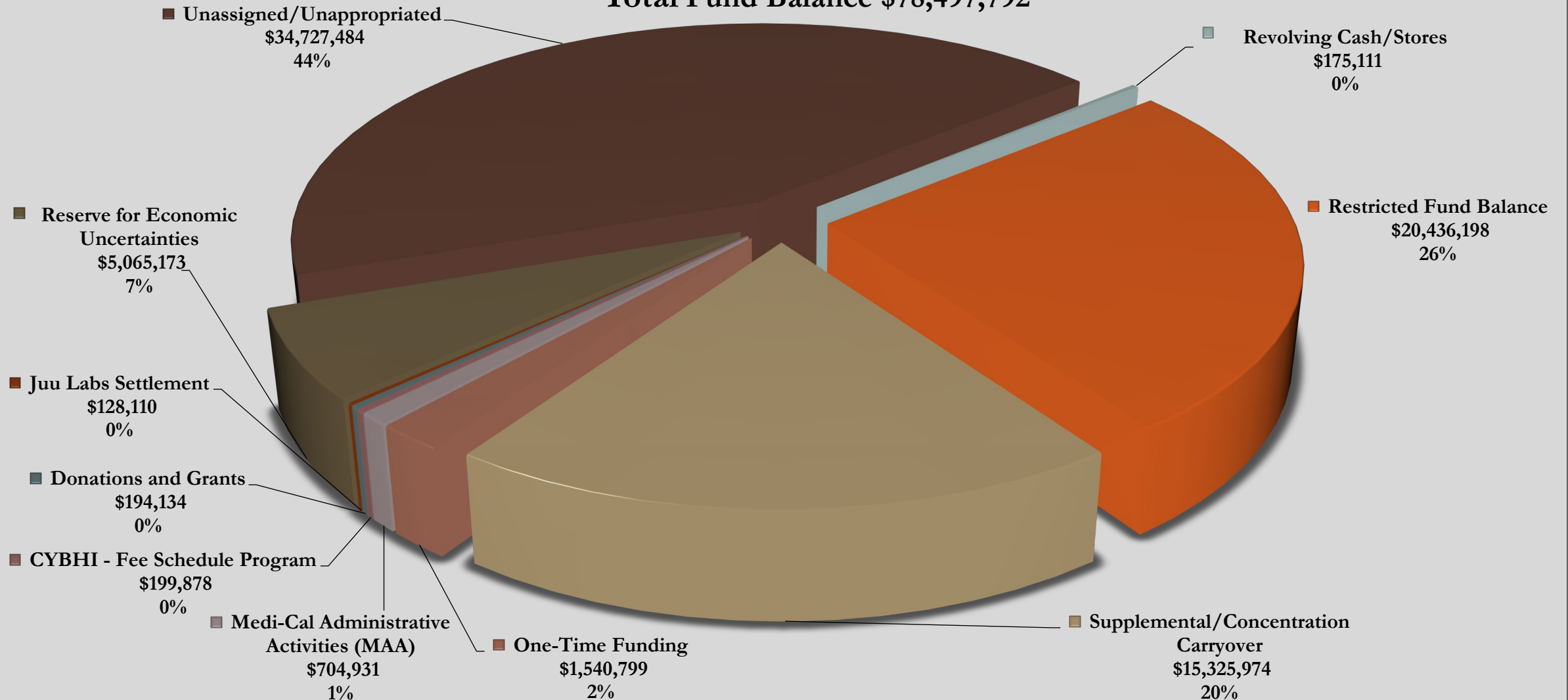
Combined

BEGINNING FUND BALANCE	\$	83,916,648
NET INCREASE/(DECREASE) IN FUND BALANCE		(5,418,856)
ENDING FUND BALANCE	\$	78,497,792
Revolving Cash, Stores & Prepaid Expenses	\$	(175,111)
Legally Restricted Balance		(20,436,198)
DESIGNATED AMOUNTS		
Unrestricted Carryover		(18,093,826)
3% Economic Uncertainties		(5,065,173)
RESERVED/DESIGNATED FUND BALANCE	\$	(43,770,308)
TOTAL UNDESIGNATED FUND BALANCE	\$	34,727,484

Source: FY 24/25 Unaudited Actuals

2024-25 Components of Ending Fund Balance

Total Fund Balance \$78,497,792



Specific Outcomes to Note at Year End

I. Unrestricted Carryover:

i.	Supplemental & Concentration Carryover	\$ 15,325,974
ii.	One-Time Discretionary Grant	1,540,799
iii.	Medi-Cal Administrative Activities (MAA)	704,931
iv.	CYBHI - Fee Schedule Program	199,878
v.	Donations & Grants	194,134
vi.	Juul Labs Settlement	<u>128,110</u>
Total Unrestricted Carryover		<u><u>\$ 18,093,826</u></u>

Specific Outcomes to Note at Year End

II. Restricted Carryover:

i.	Learning Recovery Emergency Block Grant	\$ 5,874,240
ii.	Lottery	3,725,835
iii.	Arts and Music in Schools (AMS) - Prop 28	3,185,108
iv.	Expanded Learning Opportunities Program	2,604,437
v.	Golden State Pathways Program	1,221,360
vi.	Special Education Low Incidence	910,003
vii.	Educators Effectiveness	905,549
viii.	Special Education Early Intervention Preschool Grant	862,195
ix.	California Clean Energy Jobs Act	308,454
x.	LCFF Equity Multiplier	258,422
xi.	Dual Enrollment Opportunities	197,281
xii.	A-G Learning Loss Mitigation	104,914
xiii.	Mental Health Services	94,409
xiv.	A-G Access/Success Grant	83,114
xv.	Classified School Employee Professional Development Block Grant	50,979
xvi.	Ethnic Studies Local Support	45,112
xvii.	CA Community Schools Partnership Act	4,787

Total Restricted Carryover

\$ 20,436,198

Analysis of Unaudited Actuals

	FY 2024-2025 Unaudited Actuals	FY 2025-2026 Budget
Beginning Fund Balance	\$83,916,648	\$78,497,792
<u>Revenues</u>		
LCFF Source	123,924,727	123,541,618
Federal Revenues	6,577,070	5,396,090
Other State and Local Revenue	32,918,454	23,911,520
Total Revenues	163,420,251	152,849,228
<u>Expenses</u>		
Salaries and Benefits	130,602,458	121,641,802
Books, Supplies & Other Operating Expenses	33,087,132	30,352,161
Capital Outlay, Other Outgo Indirect/Direct Costs	5,149,517	3,309,470
Total Expenditures	168,839,107	155,303,433
Net Increase (Decrease) in Fund Balance	(5,418,856)	(2,454,205)
Ending Fund Balance	\$78,497,792	\$76,043,588
Components of Ending Balance (Designations)		
Revolving Cash, Stores & Prepaid Expenses	(\$175,111)	(\$76,378)
Restricted Ending Balance	(20,436,198)	(20,436,198)
Unrestricted Carryover	(18,093,826)	
Carryover funds to be spent in Fiscal Year 2025-26	-	(18,093,826)
Designated 3%	(5,065,173)	(4,659,103)
Undesignated/Ending Fund Balance	\$34,727,484	\$32,778,083

TRENDS



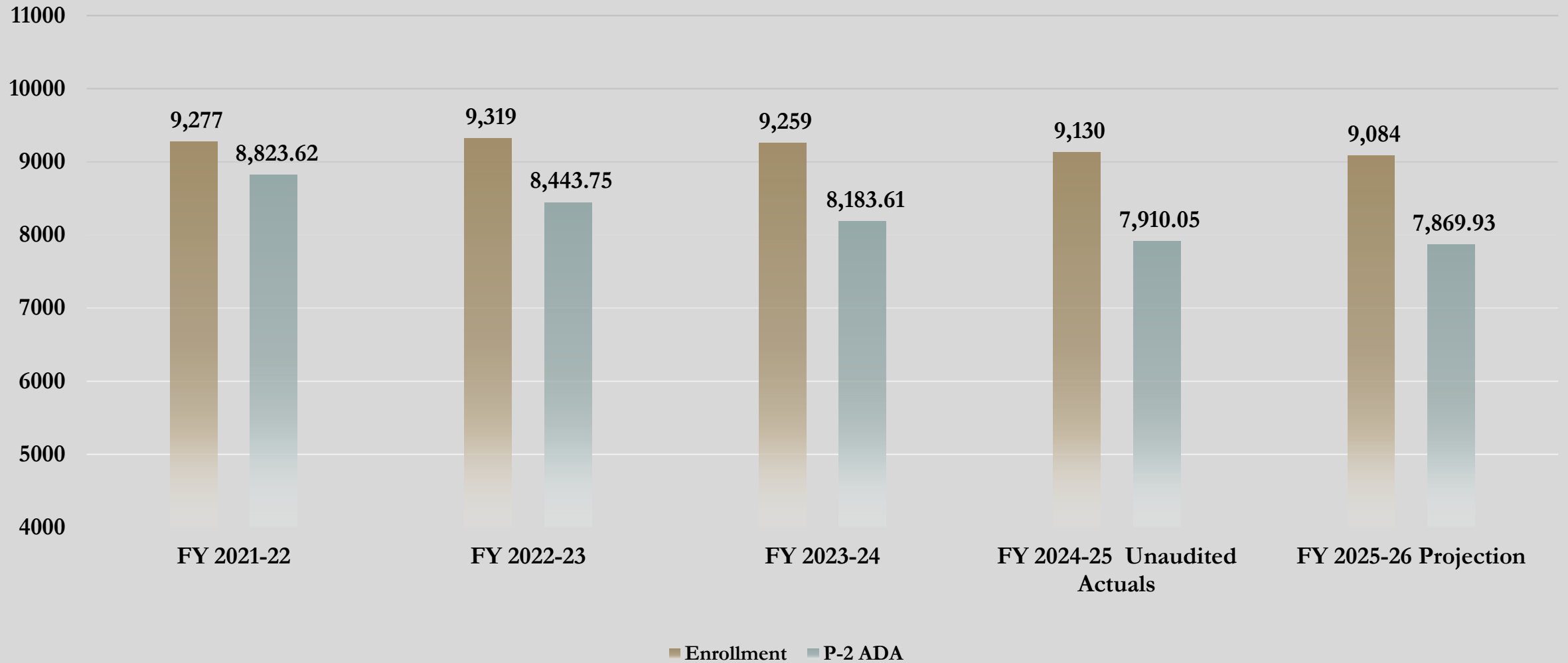
Local Control Funding Formula (LCFF)

FY 2021-22 – FY 2025-26



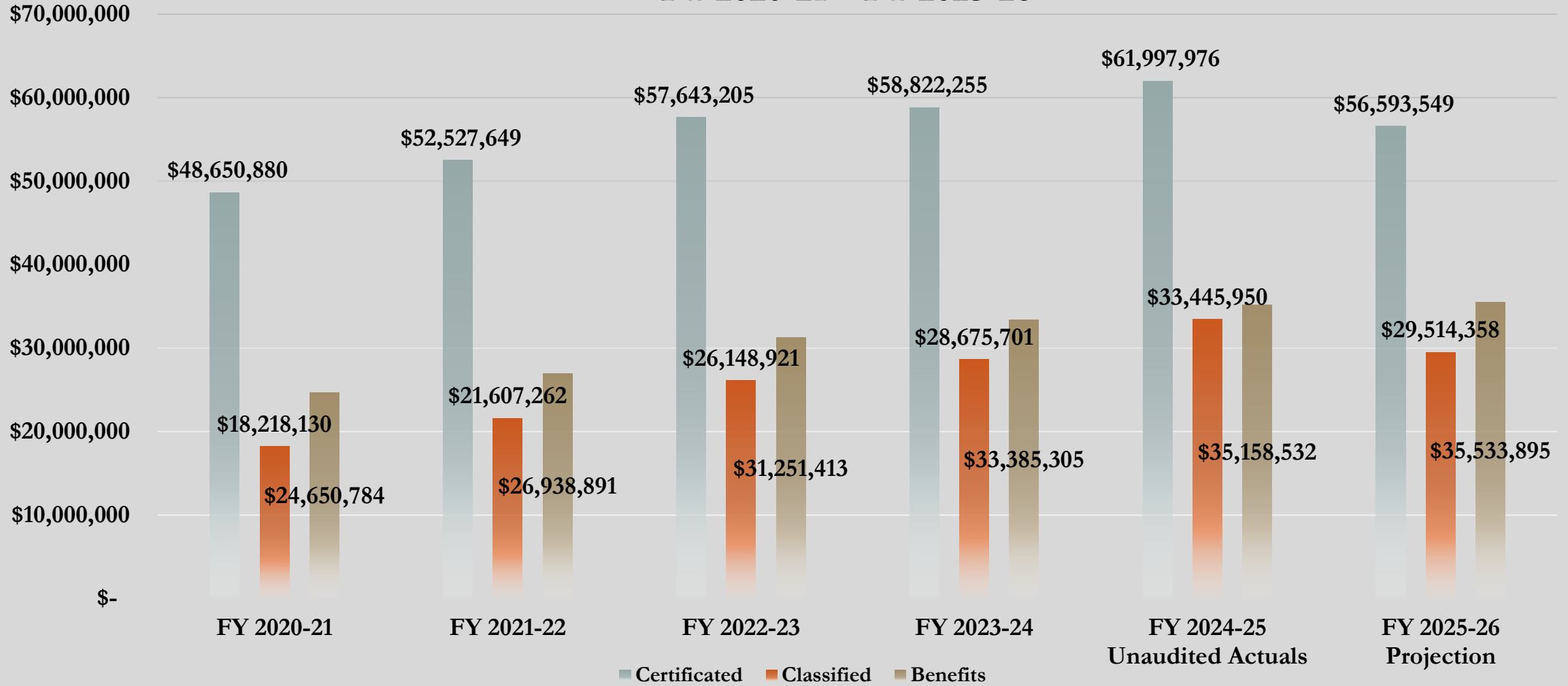
Enrollment and P2

FY 2021-22 – FY 2025-26



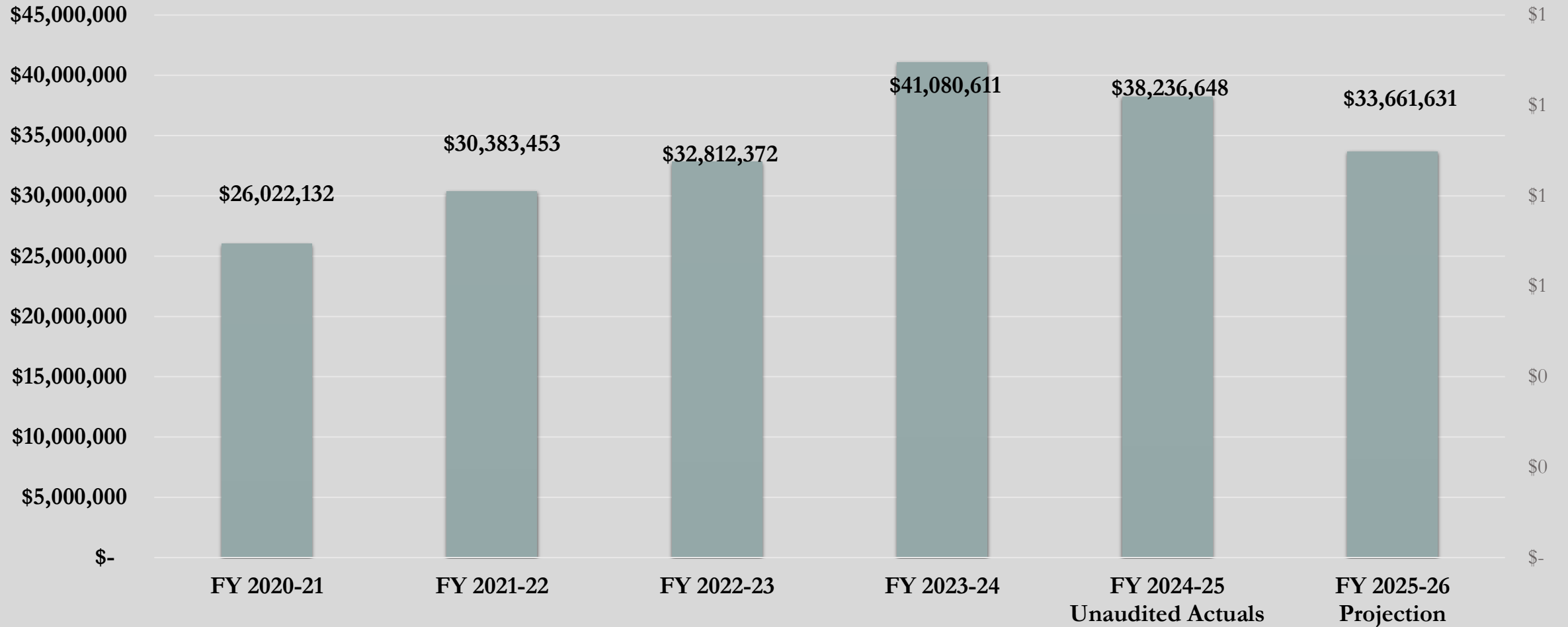
Salaries and Benefits

FY 2020-21 – FY 2025-26



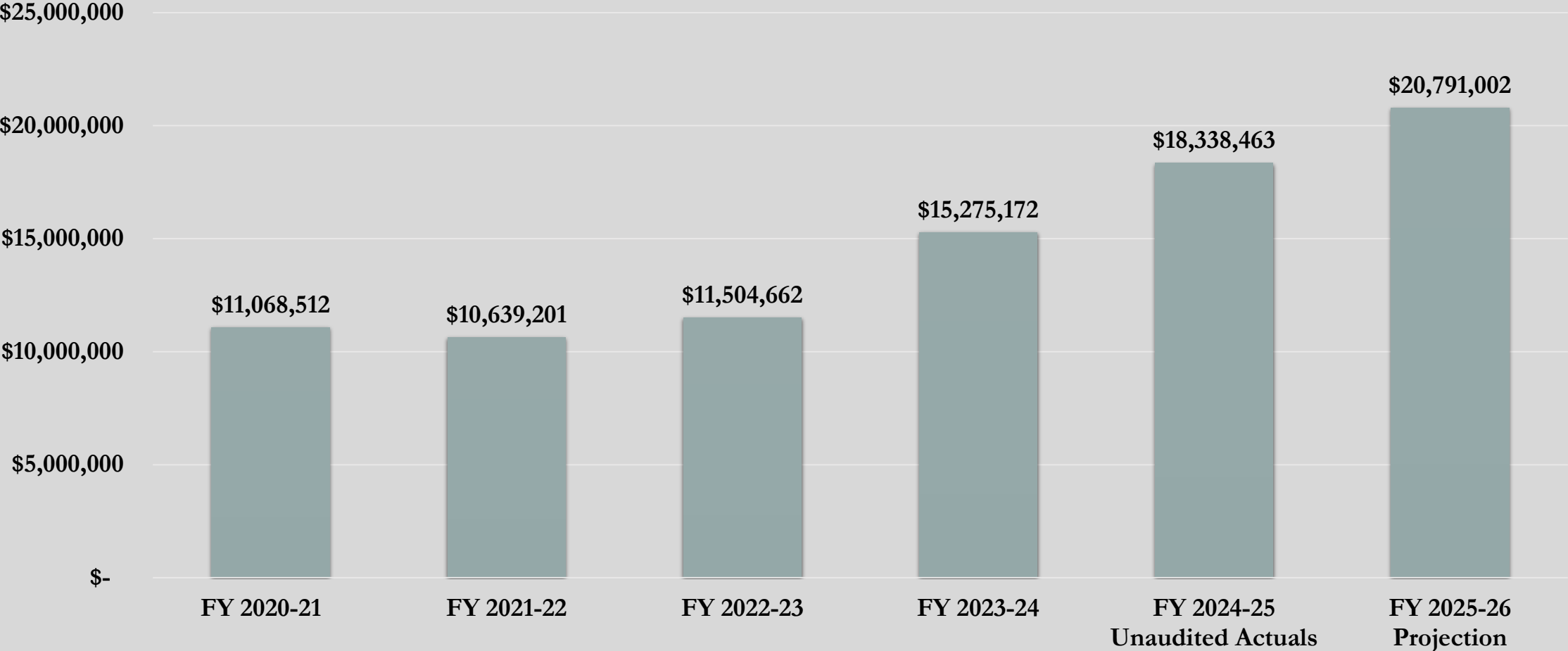
Operating Expenses

FY 2020-21 – FY 2025-26



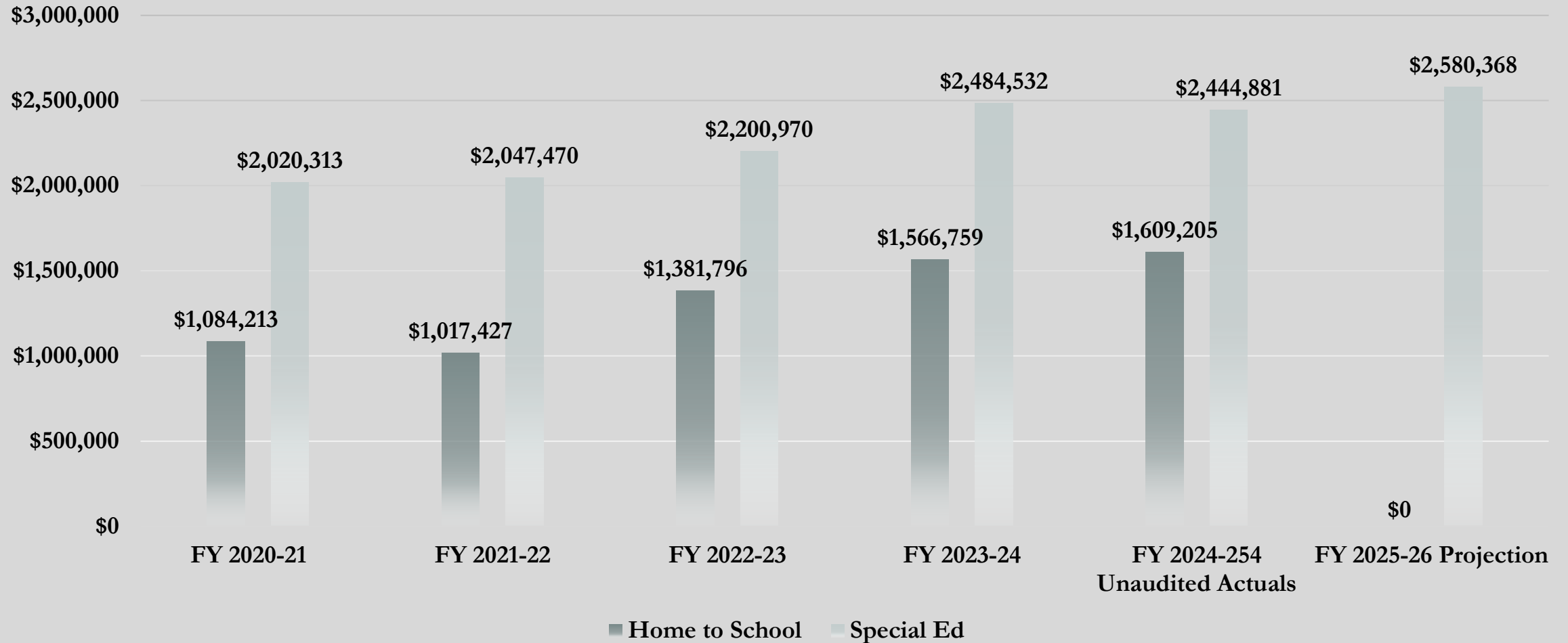
General Fund Contribution to Special Education

FY 2020-21 – FY 2025-26

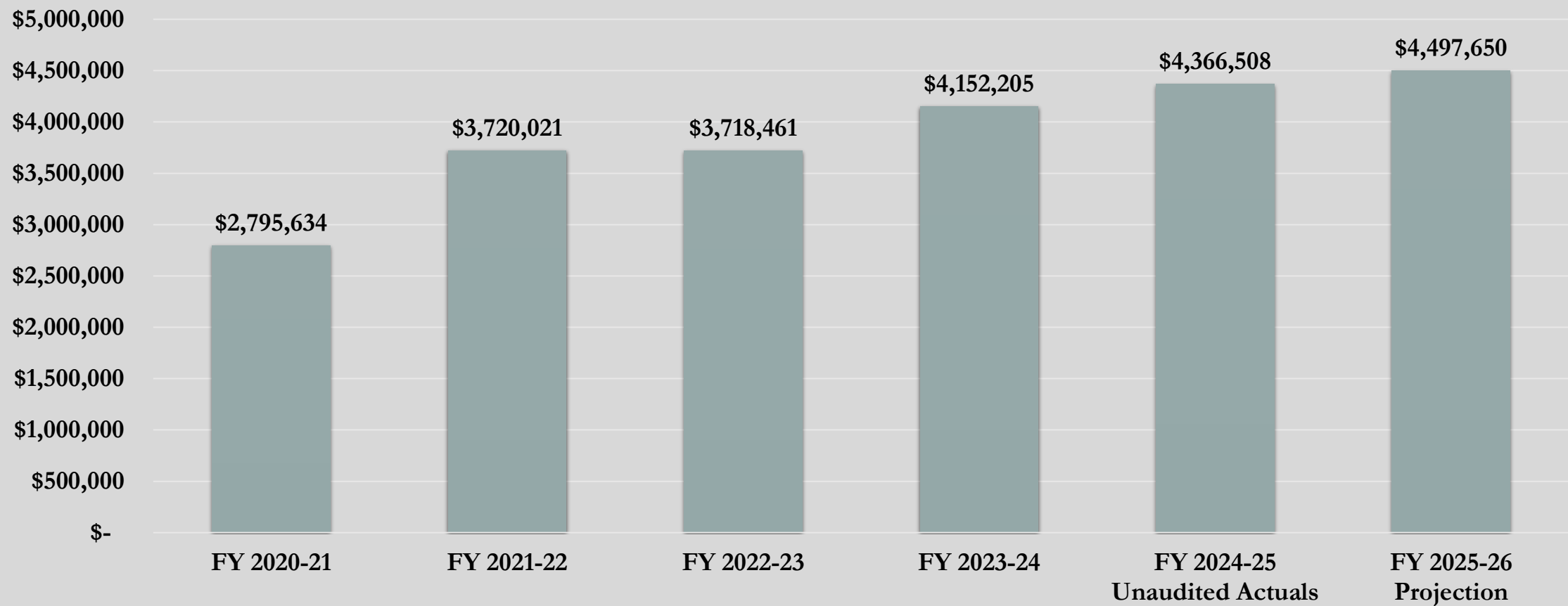


General Fund Contribution to Transportation

FY 2020-21 – FY 2025-26



**General Fund Contribution to
Restricted Routine Maintenance (RRM)
FY 2020-21 – FY 2025-26**



Consideration for the Future

- Special Education
- CalPERS and CalSTRS increases
- Declining Enrollment
- Continued Economy Uncertainty
- Surprises in the Governor's Proposal for 2026-27
- Measure Y Funds Ending



Questions

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


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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.05%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$75,258,885.49
	Appropriations Subject to Limit	\$75,258,885.49
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.65%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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


Date of Meeting: Sep 25, 2025

Printed Name: Laura Brubaker

Title: Board of Trustees, Clerk

To the Superintendent of Public Instruction:

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

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/13/25

Printed Name: Garth Lewis

Title: Superintendent

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

For County Office of Education:

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E-mail Address

For School District:

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Associate Superintendent, Business Services
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E-mail Address

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,910.05	8,170.90	8,480.42	7,878.41	7,878.41	8,175.88
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)	7,910.05	8,170.90	8,480.42	7,878.41	7,878.41	8,175.88
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	50.03	51.17	58.58	57.94	57.94	57.94
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.84	3.81	3.81	3.84	3.84	3.84
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)	53.87	54.98	62.39	61.78	61.78	61.78
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,963.92	8,225.88	8,542.81	7,940.19	7,940.19	8,237.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	210.44	211.34	210.44	210.44	210.44	210.44
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	210.44	211.34	210.44	210.44	210.44	210.44
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	210.44	211.34	210.44	210.44	210.44	210.44

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		123,924,726.88	0.00	123,924,726.88	123,541,618.00	0.00	123,541,618.00	-0.3%
2) Federal Revenue	8100-8299		0.00	6,577,069.88	6,577,069.88	0.00	5,396,090.00	5,396,090.00	-18.0%
3) Other State Revenue	8300-8599		2,128,265.49	18,780,254.90	20,908,520.39	1,929,697.00	14,498,977.00	16,428,674.00	-21.4%
4) Other Local Revenue	8600-8799		5,677,676.14	6,332,257.53	12,009,933.67	1,990,638.00	5,492,208.00	7,482,846.00	-37.7%
5) TOTAL, REVENUES			131,730,668.51	31,689,582.31	163,420,250.82	127,461,953.00	25,387,275.00	152,849,228.00	-6.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		47,877,778.04	14,120,198.41	61,997,976.45	45,743,840.00	10,849,709.00	56,593,549.00	-8.7%
2) Classified Salaries	2000-2999		16,942,033.21	16,503,916.58	33,445,949.79	16,582,429.50	12,931,928.00	29,514,357.50	-11.8%
3) Employee Benefits	3000-3999		21,424,955.21	13,733,576.81	35,158,532.02	21,809,866.00	13,724,029.00	35,533,895.00	1.1%
4) Books and Supplies	4000-4999		4,837,953.63	2,223,374.37	7,061,328.00	5,048,140.00	3,475,743.00	8,523,883.00	20.7%
5) Services and Other Operating Expenditures	5000-5999		14,331,130.90	11,694,672.72	26,025,803.62	12,654,722.00	9,173,556.00	21,828,278.00	-16.1%
6) Capital Outlay	6000-6999		1,147,797.44	765,026.98	1,912,824.42	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,363,354.88	2,263,839.00	3,627,193.88	1,325,332.00	2,431,740.00	3,757,072.00	3.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,299,222.22)	908,720.76	(390,501.46)	(1,117,192.00)	669,590.00	(447,602.00)	14.6%
9) TOTAL, EXPENDITURES			106,625,781.09	62,213,325.63	168,839,106.72	102,047,137.50	53,256,295.00	155,303,432.50	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,104,887.42	(30,523,743.32)	(5,418,855.90)	25,414,815.50	(27,869,020.00)	(2,454,204.50)	-54.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,831.32	(5,431,687.22)	(5,418,855.90)	(2,454,204.50)	0.00	(2,454,204.50)	-54.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		58,048,763.32	25,867,885.07	83,916,648.39	58,061,594.64	20,436,197.85	78,497,792.49	-6.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			58,048,763.32	25,867,885.07	83,916,648.39	58,061,594.64	20,436,197.85	78,497,792.49	-6.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,048,763.32	25,867,885.07	83,916,648.39	58,061,594.64	20,436,197.85	78,497,792.49	-6.5%
2) Ending Balance, June 30 (E + F1e)			58,061,594.64	20,436,197.85	78,497,792.49	55,607,390.14	20,436,197.85	76,043,587.99	-3.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	26,378.44	0.00	26,378.44	26,378.44	0.00	26,378.44	0.0%
Prepaid Items		9713	98,732.80	0.00	98,732.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,436,197.85	20,436,197.85	0.00	20,436,197.85	20,436,197.85	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	18,093,826.00	0.00	18,093,826.00	18,093,826.00	0.00	18,093,826.00	0.0%
Supplemental & Concentration Carryover	0000	9780	15,325,974.00		15,325,974.00			0.00	
One-Time Discretionary Grant	0000	9780	1,540,799.00		1,540,799.00			0.00	
Medi-Cal Administrative Activities (MAA)	0000	9780	704,931.00		704,931.00			0.00	
CYBHI - Fee Schedule Program	0000	9780	199,878.00		199,878.00			0.00	
Donations and Grants	0000	9780	194,134.00		194,134.00			0.00	
Juul Labs Settlement	0000	9780	128,110.00		128,110.00			0.00	
Supplemental & Concentration Carryover	0000	9780			0.00	15,325,974.00		15,325,974.00	
One-Time Discretionary Grant	0000	9780			0.00	1,540,799.00		1,540,799.00	
Medi-Cal Administrative Activities (MAA)	0000	9780			0.00	704,931.00		704,931.00	
CYBHI - Fee Schedule Program	0000	9780			0.00	199,878.00		199,878.00	
Donations and Grants	0000	9780			0.00	194,134.00		194,134.00	
Juul Labs Settlement	0000	9780			0.00	128,110.00		128,110.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,065,173.20	0.00	5,065,173.20	4,659,102.98	0.00	4,659,102.98	-8.0%
Unassigned/Unappropriated Amount		9790	34,727,484.20	0.00	34,727,484.20	32,778,082.72	0.00	32,778,082.72	-5.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	65,890,833.90	22,005,901.96	87,896,735.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	258,642.00	0.00	258,642.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,690,244.02	9,137,196.76	12,827,440.78				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	437,858.60	270,437.00	708,295.60				
6) Stores		9320	26,378.44	0.00	26,378.44				
7) Prepaid Expenditures		9330	98,732.80	0.00	98,732.80				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,452,689.76	31,413,535.72	101,866,225.48				
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	12,310,774.03	4,290,572.10	16,601,346.13				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	80,321.09	10,660.49	90,981.58				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,676,105.28	6,676,105.28				
6) TOTAL, LIABILITIES			12,391,095.12	10,977,337.87	23,368,432.99				
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)			58,061,594.64	20,436,197.85	78,497,792.49				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		62,815,630.00	0.00	62,815,630.00	65,108,108.00	0.00	65,108,108.00	3.6%
Education Protection Account State Aid - Current Year	8012		19,672,143.00	0.00	19,672,143.00	17,110,813.00	0.00	17,110,813.00	-13.0%
State Aid - Prior Years	8019		123,669.00	0.00	123,669.00	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	217,844.89	0.00	217,844.89	217,820.00	0.00	217,820.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,122.69	0.00	18,122.69	70,702.00	0.00	70,702.00	290.1%
County & District Taxes									
Secured Roll Taxes		8041	35,692,213.14	0.00	35,692,213.14	36,121,931.00	0.00	36,121,931.00	1.2%
Unsecured Roll Taxes		8042	2,229,348.75	0.00	2,229,348.75	2,242,467.00	0.00	2,242,467.00	0.6%
Prior Years' Taxes		8043	26,952.08	0.00	26,952.08	18,257.00	0.00	18,257.00	-32.3%
Supplemental Taxes		8044	634,571.64	0.00	634,571.64	625,154.00	0.00	625,154.00	-1.5%
Education Revenue Augmentation Fund (ERAF)		8045	3,503,317.92	0.00	3,503,317.92	3,043,199.00	0.00	3,043,199.00	-13.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	446,179.95	0.00	446,179.95	504,180.00	0.00	504,180.00	13.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	59,133.63	0.00	59,133.63	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(29,566.81)	0.00	(29,566.81)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			125,409,559.88	0.00	125,409,559.88	125,062,631.00	0.00	125,062,631.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(466,933.00)		(466,933.00)	(466,933.00)		(466,933.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,017,900.00)	0.00	(1,017,900.00)	(1,054,080.00)	0.00	(1,054,080.00)	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			123,924,726.88	0.00	123,924,726.88	123,541,618.00	0.00	123,541,618.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,043,516.48	2,043,516.48	0.00	2,041,157.00	2,041,157.00	-0.1%
Special Education Discretionary Grants		8182	0.00	209,860.17	209,860.17	0.00	152,959.00	152,959.00	-27.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,773,488.55	1,773,488.55		2,372,183.00	2,372,183.00	33.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		388,373.38	388,373.38		327,853.00	327,853.00	-15.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		268,767.14	268,767.14		265,971.00	265,971.00	-1.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		406,918.73	406,918.73		140,563.00	140,563.00	-65.5%
Career and Technical Education	3500-3599	8290		95,404.00	95,404.00		95,404.00	95,404.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,390,741.43	1,390,741.43	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	6,577,069.88	6,577,069.88	0.00	5,396,090.00	5,396,090.00	-18.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	409,049.00	0.00	409,049.00	409,049.00	0.00	409,049.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,676,227.47	801,746.60	2,477,974.07	1,510,648.00	648,550.00	2,159,198.00	-12.9%
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		6,133,262.00	6,133,262.00		4,845,005.00	4,845,005.00	-21.0%
After School Education and Safety (ASES)	6010	8590		1,513,022.22	1,513,022.22		1,513,022.00	1,513,022.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		40,302.50	40,302.50		40,000.00	40,000.00	-0.8%
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		341,128.69	341,128.69		431,350.00	431,350.00	26.4%
Arts and Music in Schools (Prop 28)	6770	8590		1,561,173.00	1,561,173.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	42,989.02	8,389,619.89	8,432,608.91	10,000.00	7,021,050.00	7,031,050.00	-16.6%
TOTAL, OTHER STATE REVENUE			2,128,265.49	18,780,254.90	20,908,520.39	1,929,697.00	14,498,977.00	16,428,674.00	-21.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	236,072.23	0.00	236,072.23	218,243.00	0.00	218,243.00	-7.6%
Interest		8660	3,094,958.93	0.00	3,094,958.93	2,684,000.00	0.00	2,684,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,463,686.00	0.00	1,463,686.00	(1,205,044.00)	0.00	(1,205,044.00)	-182.3%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	910,669.00	910,669.00	0.00	600,000.00	600,000.00	-34.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	29,566.81	0.00	29,566.81	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	853,392.17	661,899.34	1,515,291.51	293,439.00	517,543.00	810,982.00	-46.5%
Tuition		8710	0.00	283,801.30	283,801.30	0.00	104,000.00	104,000.00	-63.4%
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		4,475,887.89	4,475,887.89		4,270,665.00	4,270,665.00	-4.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,677,676.14	6,332,257.53	12,009,933.67	1,990,638.00	5,492,208.00	7,482,846.00	-37.7%
TOTAL, REVENUES			131,730,668.51	31,689,582.31	163,420,250.82	127,461,953.00	25,387,275.00	152,849,228.00	-6.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	39,517,727.93	9,323,225.35	48,840,953.28	37,659,200.00	6,806,090.00	44,465,290.00	-9.0%
Certificated Pupil Support Salaries		1200	2,615,635.91	3,156,026.63	5,771,662.54	2,569,039.00	2,610,892.00	5,179,931.00	-10.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,849,838.08	797,963.71	5,647,801.79	4,909,554.00	747,575.00	5,657,129.00	0.2%
Other Certificated Salaries		1900	894,576.12	842,982.72	1,737,558.84	606,047.00	685,152.00	1,291,199.00	-25.7%
TOTAL, CERTIFICATED SALARIES			47,877,778.04	14,120,198.41	61,997,976.45	45,743,840.00	10,849,709.00	56,593,549.00	-8.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,983,203.28	8,308,044.92	10,291,248.20	1,759,918.00	7,652,234.00	9,412,152.00	-8.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Support Salaries		2200	5,003,826.25	4,569,751.03	9,573,577.28	4,842,648.00	3,496,244.00	8,338,892.00	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	2,435,391.72	337,334.43	2,772,726.15	2,421,248.00	262,406.00	2,683,654.00	-3.2%
Clerical, Technical and Office Salaries		2400	5,973,091.08	1,288,271.32	7,261,362.40	5,751,988.00	602,301.00	6,354,289.00	-12.5%
Other Classified Salaries		2900	1,546,520.88	2,000,514.88	3,547,035.76	1,806,627.50	918,743.00	2,725,370.50	-23.2%
TOTAL, CLASSIFIED SALARIES			16,942,033.21	16,503,916.58	33,445,949.79	16,582,429.50	12,931,928.00	29,514,357.50	-11.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,226,784.59	7,198,270.74	15,425,055.33	8,437,447.00	7,433,707.00	15,871,154.00	2.9%
PERS		3201-3202	4,213,404.70	2,736,369.28	6,949,773.98	4,470,765.00	2,840,151.00	7,310,916.00	5.2%
OASDI/Medicare/Alternative		3301-3302	1,928,275.78	1,239,850.88	3,168,126.66	2,074,127.00	1,090,318.00	3,164,445.00	-0.1%
Health and Welfare Benefits		3401-3402	5,504,765.21	2,038,809.77	7,543,574.98	4,903,608.00	1,803,260.00	6,706,868.00	-11.1%
Unemployment Insurance		3501-3502	40,470.66	15,256.37	55,727.03	314,469.50	141,296.00	455,765.50	717.9%
Workers' Compensation		3601-3602	856,617.20	455,760.39	1,312,377.59	959,884.50	378,206.00	1,338,090.50	2.0%
OPEB, Allocated		3701-3702	419,002.10	0.00	419,002.10	495,270.00	0.00	495,270.00	18.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	235,634.97	49,259.38	284,894.35	154,295.00	37,091.00	191,386.00	-32.8%
TOTAL, EMPLOYEE BENEFITS			21,424,955.21	13,733,576.81	35,158,532.02	21,809,866.00	13,724,029.00	35,533,895.00	1.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,344,919.43	222,769.39	1,567,688.82	0.00	648,550.00	648,550.00	-58.6%
Books and Other Reference Materials		4200	356,990.21	136,461.58	493,451.79	2,847.00	3,663.00	6,510.00	-98.7%
Materials and Supplies		4300	2,694,586.58	1,431,921.77	4,126,508.35	4,618,702.00	2,625,528.00	7,244,230.00	75.6%
Noncapitalized Equipment		4400	441,457.41	432,221.63	873,679.04	426,591.00	198,002.00	624,593.00	-28.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,837,953.63	2,223,374.37	7,061,328.00	5,048,140.00	3,475,743.00	8,523,883.00	20.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	302,768.78	6,979,593.11	7,282,361.89	177,535.00	4,720,629.00	4,898,164.00	-32.7%
Travel and Conferences		5200	343,468.19	254,084.67	597,552.86	165,150.00	246,913.00	412,063.00	-31.0%
Dues and Memberships		5300	70,768.90	1,649.00	72,417.90	44,429.00	2,643.00	47,072.00	-35.0%
Insurance		5400 - 5450	787,569.19	350.00	787,919.19	962,407.00	0.00	962,407.00	22.1%
Operations and Housekeeping Services		5500	5,808,416.56	156,565.19	5,964,981.75	5,800,160.00	145,000.00	5,945,160.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,239.45	1,091,442.67	1,350,682.12	574,278.00	1,397,447.00	1,971,725.00	46.0%
Transfers of Direct Costs		5710	(98,629.97)	98,629.97	0.00	(69,566.00)	69,566.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(148,211.29)	0.00	(148,211.29)	(192,201.00)	0.00	(192,201.00)	29.7%
Professional/Consulting Services and Operating Expenditures		5800	6,692,485.81	3,089,536.47	9,782,022.28	4,761,388.00	2,575,899.00	7,337,287.00	-25.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Communications		5900	313,255.28	22,821.64	336,076.92	431,142.00	15,459.00	446,601.00	32.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,331,130.90	11,694,672.72	26,025,803.62	12,654,722.00	9,173,556.00	21,828,278.00	-16.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	299,924.53	70,266.55	370,191.08	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	120,191.84	661,592.03	781,783.87	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	727,681.07	33,168.40	760,849.47	0.00	0.00	0.00	-100.0%
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			1,147,797.44	765,026.98	1,912,824.42	0.00	0.00	0.00	-100.0%
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	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	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	2,224,088.00	2,224,088.00	1,524.00	2,431,740.00	2,433,264.00	9.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	237,324.23	1,402.69	238,726.92	203,867.00	0.00	203,867.00	-14.6%
Other Debt Service - Principal		7439	1,100,505.65	38,348.31	1,138,853.96	1,094,416.00	0.00	1,094,416.00	-3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,363,354.88	2,263,839.00	3,627,193.88	1,325,332.00	2,431,740.00	3,757,072.00	3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(908,720.76)	908,720.76	0.00	(669,590.00)	669,590.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(390,501.46)	0.00	(390,501.46)	(447,602.00)	0.00	(447,602.00)	14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,299,222.22)	908,720.76	(390,501.46)	(1,117,192.00)	669,590.00	(447,602.00)	14.6%
TOTAL, EXPENDITURES			106,625,781.09	62,213,325.63	168,839,106.72	102,047,137.50	53,256,295.00	155,303,432.50	-8.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%

			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	123,924,726.88	0.00	123,924,726.88	123,541,618.00	0.00	123,541,618.00	-0.3%
2) Federal Revenue		8100-8299	0.00	6,577,069.88	6,577,069.88	0.00	5,396,090.00	5,396,090.00	-18.0%
3) Other State Revenue		8300-8599	2,128,265.49	18,780,254.90	20,908,520.39	1,929,697.00	14,498,977.00	16,428,674.00	-21.4%
4) Other Local Revenue		8600-8799	5,677,676.14	6,332,257.53	12,009,933.67	1,990,638.00	5,492,208.00	7,482,846.00	-37.7%
5) TOTAL, REVENUES			131,730,668.51	31,689,582.31	163,420,250.82	127,461,953.00	25,387,275.00	152,849,228.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	60,976,307.84	37,267,159.45	98,243,467.29	58,046,336.00	29,350,127.00	87,396,463.00	-11.0%
2) Instruction - Related Services	2000-2999		12,561,792.89	5,092,661.88	17,654,454.77	12,500,112.00	3,887,772.00	16,387,884.00	-7.2%
3) Pupil Services	3000-3999		8,196,146.83	10,263,580.16	18,459,726.99	7,068,287.50	11,814,468.00	18,882,755.50	2.3%
4) Ancillary Services	4000-4999		1,240,026.77	24,248.00	1,264,274.77	969,611.00	39,623.00	1,009,234.00	-20.2%
5) Community Services	5000-5999		201,058.54	42,833.33	243,891.87	199,705.00	20,080.00	219,785.00	-9.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,667,790.96	1,556,131.86	11,223,922.82	10,365,179.00	927,510.00	11,292,689.00	0.6%
8) Plant Services	8000-8999		12,419,302.38	5,702,871.95	18,122,174.33	11,572,575.00	4,784,975.00	16,357,550.00	-9.7%
9) Other Outgo	9000-9999		1,363,354.88	2,263,839.00	3,627,193.88	1,325,332.00	2,431,740.00	3,757,072.00	3.6%
10) TOTAL, EXPENDITURES			106,625,781.09	62,213,325.63	168,839,106.72	102,047,137.50	53,256,295.00	155,303,432.50	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,104,887.42	(30,523,743.32)	(5,418,855.90)	25,414,815.50	(27,869,020.00)	(2,454,204.50)	-54.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,092,056.10)	25,092,056.10	0.00	(27,869,020.00)	27,869,020.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,831.32	(5,431,687.22)	(5,418,855.90)	(2,454,204.50)	0.00	(2,454,204.50)	-54.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	58,048,763.32	25,867,885.07	83,916,648.39	58,061,594.64	20,436,197.85	78,497,792.49	-6.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

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)			58,048,763.32	25,867,885.07	83,916,648.39	58,061,594.64	20,436,197.85	78,497,792.49	-6.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,048,763.32	25,867,885.07	83,916,648.39	58,061,594.64	20,436,197.85	78,497,792.49	-6.5%
2) Ending Balance, June 30 (E + F1e)			58,061,594.64	20,436,197.85	78,497,792.49	55,607,390.14	20,436,197.85	76,043,587.99	-3.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	26,378.44	0.00	26,378.44	26,378.44	0.00	26,378.44	0.0%
Prepaid Items		9713	98,732.80	0.00	98,732.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,436,197.85	20,436,197.85	0.00	20,436,197.85	20,436,197.85	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	18,093,826.00	0.00	18,093,826.00	18,093,826.00	0.00	18,093,826.00	0.0%
Supplemental & Concentration Carry over	0000	9780	15,325,974.00		15,325,974.00			0.00	
One-Time Discretionary Grant	0000	9780	1,540,799.00		1,540,799.00			0.00	
Medi-Cal Administrative Activities (MAA)	0000	9780	704,931.00		704,931.00			0.00	
CYBHI - Fee Schedule Program	0000	9780	199,878.00		199,878.00			0.00	
Donations and Grants	0000	9780	194,134.00		194,134.00			0.00	
Juul Labs Settlement	0000	9780	128,110.00		128,110.00			0.00	
Supplemental & Concentration Carry over	0000	9780			0.00	15,325,974.00		15,325,974.00	
One-Time Discretionary Grant	0000	9780			0.00	1,540,799.00		1,540,799.00	
Medi-Cal Administrative Activities (MAA)	0000	9780			0.00	704,931.00		704,931.00	
CYBHI - Fee Schedule Program	0000	9780			0.00	199,878.00		199,878.00	
Donations and Grants	0000	9780			0.00	194,134.00		194,134.00	
Juul Labs Settlement	0000	9780			0.00	128,110.00		128,110.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,065,173.20	0.00	5,065,173.20	4,659,102.98	0.00	4,659,102.98	-8.0%
Unassigned/Unappropriated Amount		9790	34,727,484.20	0.00	34,727,484.20	32,778,082.72	0.00	32,778,082.72	-5.6%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,604,437.31	2,604,437.31
6230	California Clean Energy Jobs Act	308,454.00	308,454.00
6266	Educator Effectiveness, FY 2021-22	905,548.51	905,548.51
6300	Lottery: Instructional Materials	3,725,834.61	3,725,834.61
6331	CA Community Schools Partnership Act - Planning Grant	4,787.08	4,787.08
6383	Golden State Pathways Program	1,221,360.00	1,221,360.00
6500	Special Education	910,002.67	910,002.67
6546	Mental Health-Related Services	94,409.07	94,409.07
6547	Special Education Early Intervention Preschool Grant	862,195.20	862,195.20
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,185,108.00	3,185,108.00
7311	Classified School Employee Professional Development Block Grant	50,979.11	50,979.11
7339	Dual Enrollment Opportunities	197,281.18	197,281.18
7399	LCFF Equity Multiplier	258,421.60	258,421.60
7412	A-G Access/Success Grant	83,114.25	83,114.25
7413	A-G Learning Loss Mitigation Grant	104,913.76	104,913.76
7435	Learning Recovery Emergency Block Grant	5,874,239.75	5,874,239.75
7810	Other Restricted State	45,111.75	45,111.75
Total, Restricted Balance		20,436,197.85	20,436,197.85

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,093.39	50,000.00	2,288.5%
5) TOTAL, REVENUES			2,093.39	50,000.00	2,288.5%
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	49,611.31	10,000.00	-79.8%
5) Services and Other Operating Expenditures		5000-5999	36.00	40,000.00	111,011.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,647.31	50,000.00	110,931.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,553.92)	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)			(47,553.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	552,554.96	505,001.04	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,554.96	505,001.04	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,554.96	505,001.04	-8.6%
2) Ending Balance, June 30 (E + F1e)			505,001.04	505,001.04	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	505,001.04	505,001.04	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					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	505,001.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			505,001.04		
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 Revenues		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)			505,001.04		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,093.39	50,000.00	2,288.5%
TOTAL, REVENUES			2,093.39	50,000.00	2,288.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	49,611.31	10,000.00	-79.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,611.31	10,000.00	-79.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36.00	40,000.00	111,011.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36.00	40,000.00	111,011.1%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,647.31	50,000.00	110,931.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,093.39	50,000.00	2,288.5%
5) TOTAL, REVENUES			2,093.39	50,000.00	2,288.5%
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		49,647.31	50,000.00	0.7%
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			49,647.31	50,000.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,553.92)	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)			(47,553.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	552,554.96	505,001.04	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			552,554.96	505,001.04	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			552,554.96	505,001.04	-8.6%
2) Ending Balance, June 30 (E + F1e)			505,001.04	505,001.04	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	505,001.04	505,001.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	505,001.04	505,001.04
Total, Restricted Balance		505,001.04	505,001.04

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,585,642.00	2,806,684.00	8.5%
2) Federal Revenue		8100-8299	5,237.13	21,400.00	308.6%
3) Other State Revenue		8300-8599	520,310.42	436,305.00	-16.1%
4) Other Local Revenue		8600-8799	76,632.49	40,033.00	-47.8%
5) TOTAL, REVENUES			3,187,822.04	3,304,422.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,320,284.78	1,314,369.00	-0.4%
2) Classified Salaries		2000-2999	537,728.32	286,460.00	-46.7%
3) Employee Benefits		3000-3999	697,509.18	662,673.00	-5.0%
4) Books and Supplies		4000-4999	50,170.70	205,349.00	309.3%
5) Services and Other Operating Expenditures		5000-5999	265,217.23	303,761.00	14.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	270,437.00	284,470.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	26,678.88	13,733.00	-48.5%
9) TOTAL, EXPENDITURES			3,168,026.09	3,070,815.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,795.95	233,607.00	1,080.1%
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)			19,795.95	233,607.00	1,080.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,136.08	1,324,932.03	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,136.08	1,324,932.03	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,136.08	1,324,932.03	1.5%
2) Ending Balance, June 30 (E + F1e)			1,324,932.03	1,558,539.03	17.6%
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	314,674.37	314,674.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,010,257.66	1,243,864.66	23.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,402,638.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,153.00		
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	152,607.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	87,368.00		
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			1,646,766.65		
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	14,910.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	297,262.78		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	9,661.67		
6) TOTAL, LIABILITIES			321,834.62		
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)			1,324,932.03		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,114,009.00	1,330,581.00	19.4%
Education Protection Account State Aid - Current Year		8012	445,401.00	422,023.00	-5.2%
State Aid - Prior Years		8019	8,332.00	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	1,017,900.00	1,054,080.00	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,585,642.00	2,806,684.00	8.5%
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	5,237.13	21,400.00	308.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,237.13	21,400.00	308.6%

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	4,189.00	4,189.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,431.83	74,706.00	9.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	232,701.00	183,823.00	-21.0%
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	34,841.00	34,838.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	180,147.59	138,749.00	-23.0%
TOTAL, OTHER STATE REVENUE			520,310.42	436,305.00	-16.1%
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	53,636.49	57,976.00	8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	22,096.00	(17,943.00)	-181.2%
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	900.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,632.49	40,033.00	-47.8%
TOTAL, REVENUES			3,187,822.04	3,304,422.00	3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,149,276.75	1,143,995.00	-0.5%
Certificated Pupil Support Salaries		1200	29,888.99	33,721.00	12.8%
Certificated Supervisors' and Administrators' Salaries		1300	141,119.04	136,653.00	-3.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,320,284.78	1,314,369.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	193,351.49	57,855.00	-70.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	104,462.93	90,660.00	-13.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,117.41	54,497.00	-27.5%
Other Classified Salaries		2900	164,796.49	83,448.00	-49.4%
TOTAL, CLASSIFIED SALARIES			537,728.32	286,460.00	-46.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	354,228.62	357,994.00	1.1%
PERS		3201-3202	95,822.75	77,488.00	-19.1%
OASDI/Medicare/Alternative		3301-3302	50,687.01	52,634.00	3.8%
Health and Welfare Benefits		3401-3402	167,945.93	141,754.00	-15.6%
Unemployment Insurance		3501-3502	927.79	8,300.00	794.6%
Workers' Compensation		3601-3602	27,897.08	24,503.00	-12.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			697,509.18	662,673.00	-5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	34,512.00	New
Books and Other Reference Materials		4200	3,921.75	4,239.00	8.1%
Materials and Supplies		4300	46,248.95	166,598.00	260.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,170.70	205,349.00	309.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,156.14	5,000.00	-30.1%
Dues and Memberships		5300	3,472.00	3,500.00	0.8%
Insurance		5400-5450	14,785.00	19,264.00	30.3%
Operations and Housekeeping Services		5500	72,962.71	116,800.00	60.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	85,624.37	81,848.00	-4.4%
Professional/Consulting Services and Operating Expenditures		5800	79,590.67	75,849.00	-4.7%
Communications		5900	1,226.34	1,500.00	22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,217.23	303,761.00	14.5%
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%
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	270,437.00	284,470.00	5.2%
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)			270,437.00	284,470.00	5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	26,678.88	13,733.00	-48.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,678.88	13,733.00	-48.5%
TOTAL, EXPENDITURES			3,168,026.09	3,070,815.00	-3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,585,642.00	2,806,684.00	8.5%
2) Federal Revenue		8100-8299	5,237.13	21,400.00	308.6%
3) Other State Revenue		8300-8599	520,310.42	436,305.00	-16.1%
4) Other Local Revenue		8600-8799	76,632.49	40,033.00	-47.8%
5) TOTAL, REVENUES			3,187,822.04	3,304,422.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,018,049.64	1,978,251.00	-2.0%
2) Instruction - Related Services	2000-2999		396,198.89	386,816.00	-2.4%
3) Pupil Services	3000-3999		220,905.97	152,284.00	-31.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		19,106.08	275.00	-98.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,463.88	32,997.00	-20.4%
8) Plant Services	8000-8999		201,864.63	235,722.00	16.8%
9) Other Outgo	9000-9999	Except 7600-7699	270,437.00	284,470.00	5.2%
10) TOTAL, EXPENDITURES			3,168,026.09	3,070,815.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,795.95	233,607.00	1,080.1%
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)			19,795.95	233,607.00	1,080.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,136.08	1,324,932.03	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,136.08	1,324,932.03	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,136.08	1,324,932.03	1.5%
2) Ending Balance, June 30 (E + F1e)			1,324,932.03	1,558,539.03	17.6%
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	314,674.37	314,674.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,010,257.66	1,243,864.66	23.1%
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
2600	Expanded Learning Opportunities Program	117,593.44	117,593.44
6230	California Clean Energy Jobs Act	62,870.10	62,870.10
6266	Educator Effectiveness, FY 2021-22	22,739.08	22,739.08
6300	Lottery: Instructional Materials	45,835.05	45,835.05
6546	Mental Health-Related Services	26,104.10	26,104.10
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,143.39	7,143.39
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,811.65	29,811.65
7311	Classified School Employee Professional Development Block Grant	757.56	757.56
7810	Other Restricted State	1,820.00	1,820.00
Total, Restricted Balance		314,674.37	314,674.37

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	273,619.00	273,619.00	0.0%
3) Other State Revenue		8300-8599	1,487,038.00	1,410,739.00	-5.1%
4) Other Local Revenue		8600-8799	112,217.19	26,476.00	-76.4%
5) TOTAL, REVENUES			1,965,549.19	1,803,509.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	782,178.51	561,633.00	-28.2%
2) Classified Salaries		2000-2999	332,482.86	370,457.00	11.4%
3) Employee Benefits		3000-3999	446,213.42	303,750.00	-31.9%
4) Books and Supplies		4000-4999	124,395.39	133,515.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	210,114.09	244,054.00	16.2%
6) Capital Outlay		6000-6999	4,400.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,596.71	66,089.00	-0.8%
9) TOTAL, EXPENDITURES			1,966,380.98	1,679,498.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(831.79)	124,011.00	-15,008.9%
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)			(831.79)	124,011.00	-15,008.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,785.75	896,953.96	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,785.75	896,953.96	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,785.75	896,953.96	-0.1%
2) Ending Balance, June 30 (E + F1e)			896,953.96	1,020,964.96	13.8%
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	114,772.33	243,445.33	112.1%
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	782,181.63	777,519.63	-0.6%
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	467,352.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,605.00		
b) in Banks		9120	300.00		
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	443,950.20		
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			913,207.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,246.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,253.43		
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)			896,953.96		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	92,675.00	92,675.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,675.00	92,675.00	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	273,619.00	273,619.00	0.0%
TOTAL, FEDERAL REVENUE			273,619.00	273,619.00	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	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,392,869.00	1,387,869.00	-0.4%
All Other State Revenue	All Other	8590	94,169.00	22,870.00	-75.7%
TOTAL, OTHER STATE REVENUE			1,487,038.00	1,410,739.00	-5.1%
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	23,072.83	23,752.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,881.00	(7,276.00)	-181.9%
Fees and Contracts					
Adult Education Fees		8671	20,263.36	10,000.00	-50.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,217.19	26,476.00	-76.4%
TOTAL, REVENUES			1,965,549.19	1,803,509.00	-8.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	523,852.51	359,371.00	-31.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,326.00	202,262.00	-21.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			782,178.51	561,633.00	-28.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	5,786.00	New
Classified Support Salaries		2200	51,495.27	50,826.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	280,987.59	313,845.00	11.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			332,482.86	370,457.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	181,424.08	67,437.00	-62.8%
PERS		3201-3202	112,875.76	98,639.00	-12.6%
OASDI/Medicare/Alternative		3301-3302	42,646.06	59,380.00	39.2%
Health and Welfare Benefits		3401-3402	82,044.54	48,301.00	-41.1%
Unemployment Insurance		3501-3502	562.43	4,823.00	757.5%
Workers' Compensation		3601-3602	16,700.55	14,936.00	-10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,960.00	10,234.00	2.8%
TOTAL, EMPLOYEE BENEFITS			446,213.42	303,750.00	-31.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,531.33	0.00	-100.0%
Books and Other Reference Materials		4200	92.31	3,353.00	3,532.3%
Materials and Supplies		4300	105,106.23	121,862.00	15.9%
Noncapitalized Equipment		4400	17,665.52	8,300.00	-53.0%
TOTAL, BOOKS AND SUPPLIES			124,395.39	133,515.00	7.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,073.43	2,200.00	-56.6%
Dues and Memberships		5300	1,525.00	1,550.00	1.6%
Insurance		5400-5450	29,913.00	39,155.00	30.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	845.18	1,400.00	65.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,098.20	9,500.00	-5.9%
Professional/Consulting Services and Operating Expenditures		5800	160,543.22	187,599.00	16.9%
Communications		5900	2,116.06	2,650.00	25.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,114.09	244,054.00	16.2%
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	4,400.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,400.00	0.00	-100.0%
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	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	66,596.71	66,089.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,596.71	66,089.00	-0.8%
TOTAL, EXPENDITURES			1,966,380.98	1,679,498.00	-14.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.0%
2) Federal Revenue		8100-8299	273,619.00	273,619.00	0.0%
3) Other State Revenue		8300-8599	1,487,038.00	1,410,739.00	-5.1%
4) Other Local Revenue		8600-8799	112,217.19	26,476.00	-76.4%
5) TOTAL, REVENUES			1,965,549.19	1,803,509.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		931,489.73	633,499.00	-32.0%
2) Instruction - Related Services	2000-2999		869,638.54	887,968.00	2.1%
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		66,596.71	66,089.00	-0.8%
8) Plant Services	8000-8999		98,656.00	91,942.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,966,380.98	1,679,498.00	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(831.79)	124,011.00	-15,008.9%
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)			(831.79)	124,011.00	-15,008.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	897,785.75	896,953.96	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			897,785.75	896,953.96	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,785.75	896,953.96	-0.1%
2) Ending Balance, June 30 (E + F1e)			896,953.96	1,020,964.96	13.8%
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	114,772.33	243,445.33	112.1%
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	782,181.63	777,519.63	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	91,895.14	91,895.14
6391	Adult Education Program	22,877.19	151,550.19
Total, Restricted Balance		114,772.33	243,445.33

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	203,288.00	217,023.00	6.8%
3) Other State Revenue		8300-8599	2,983,115.91	2,974,152.00	-0.3%
4) Other Local Revenue		8600-8799	181,724.20	122,801.00	-32.4%
5) TOTAL, REVENUES			3,368,128.11	3,313,976.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	942,942.72	951,186.00	0.9%
2) Classified Salaries		2000-2999	441,761.56	441,154.00	-0.1%
3) Employee Benefits		3000-3999	664,724.82	699,725.00	5.3%
4) Books and Supplies		4000-4999	190,541.58	353,542.00	85.5%
5) Services and Other Operating Expenditures		5000-5999	562,937.25	688,388.00	22.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	113,454.30	149,680.00	31.9%
9) TOTAL, EXPENDITURES			2,916,362.23	3,283,675.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			451,765.88	30,301.00	-93.3%
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)			451,765.88	30,301.00	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,430,751.80	1,882,517.68	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,430,751.80	1,882,517.68	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,430,751.80	1,882,517.68	31.6%
2) Ending Balance, June 30 (E + F1e)			1,882,517.68	1,912,818.68	1.6%
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	1,623,158.80	1,653,459.80	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	259,358.88	259,358.88	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,088,460.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,270.00		
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	1,110,126.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,201,857.11		
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	107,035.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	114,272.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	98,031.74		
6) TOTAL, LIABILITIES			319,339.43		
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)			1,882,517.68		
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	203,288.00	217,023.00	6.8%
TOTAL, FEDERAL REVENUE			203,288.00	217,023.00	6.8%
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	2,544,721.46	2,831,248.00	11.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	438,394.45	142,904.00	-67.4%
TOTAL, OTHER STATE REVENUE			2,983,115.91	2,974,152.00	-0.3%
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	63,496.86	51,649.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,618.00	(21,348.00)	-186.7%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	93,609.34	92,500.00	-1.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,724.20	122,801.00	-32.4%
TOTAL, REVENUES			3,368,128.11	3,313,976.00	-1.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	811,876.73	819,864.00	1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	131,065.99	131,322.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			942,942.72	951,186.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	37,253.57	42,545.00	14.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	119,387.91	117,803.00	-1.3%
Other Classified Salaries		2900	285,120.08	280,806.00	-1.5%
TOTAL, CLASSIFIED SALARIES			441,761.56	441,154.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,304.47	37,954.00	10.6%
PERS		3201-3202	313,257.16	332,799.00	6.2%
OASDI/Medicare/Alternative		3301-3302	89,043.83	98,293.00	10.4%
Health and Welfare Benefits		3401-3402	207,026.39	202,168.00	-2.3%
Unemployment Insurance		3501-3502	686.99	6,957.00	912.7%
Workers' Compensation		3601-3602	20,405.98	21,554.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			664,724.82	699,725.00	5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,597.46	14,850.00	54.7%
Materials and Supplies		4300	105,918.44	308,692.00	191.4%
Noncapitalized Equipment		4400	75,025.68	30,000.00	-60.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			190,541.58	353,542.00	85.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	427,989.74	624,871.00	46.0%
Travel and Conferences		5200	11,006.01	13,750.00	24.9%
Dues and Memberships		5300	775.00	1,000.00	29.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	650.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	787.32	1,000.00	27.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,145.33	8,300.00	-31.7%
Professional/Consulting Services and Operating Expenditures		5800	107,986.75	37,717.00	-65.1%
Communications		5900	1,597.10	1,750.00	9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			562,937.25	688,388.00	22.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	113,454.30	149,680.00	31.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			113,454.30	149,680.00	31.9%
TOTAL, EXPENDITURES			2,916,362.23	3,283,675.00	12.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	203,288.00	217,023.00	6.8%
3) Other State Revenue		8300-8599	2,983,115.91	2,974,152.00	-0.3%
4) Other Local Revenue		8600-8799	181,724.20	122,801.00	-32.4%
5) TOTAL, REVENUES			3,368,128.11	3,313,976.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,972,546.39	2,095,547.00	6.2%
2) Instruction - Related Services	2000-2999		349,316.29	356,328.00	2.0%
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		427,989.74	624,871.00	46.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		113,454.30	149,680.00	31.9%
8) Plant Services	8000-8999		53,055.51	57,249.00	7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,916,362.23	3,283,675.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			451,765.88	30,301.00	-93.3%
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)			451,765.88	30,301.00	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,430,751.80	1,882,517.68	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,430,751.80	1,882,517.68	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,430,751.80	1,882,517.68	31.6%
2) Ending Balance, June 30 (E + F1e)			1,882,517.68	1,912,818.68	1.6%
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	1,623,158.80	1,653,459.80	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	259,358.88	259,358.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	51,585.58	51,585.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	122,520.00	122,520.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	411,928.00	411,928.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	128,063.52	128,063.52
6130	Early Education: Center-Based Reserve Account	162,211.05	192,512.05
6145	Early Education: Facilities Renovation and Repair	10,203.48	10,203.48
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	105,202.00	105,202.00
7810	Other Restricted State	628,511.50	628,511.50
9010	Other Restricted Local	2,933.67	2,933.67
Total, Restricted Balance		1,623,158.80	1,653,459.80

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	3,956,789.01	3,500,000.00	-11.5%
3) Other State Revenue		8300-8599	3,253,817.64	2,900,000.00	-10.9%
4) Other Local Revenue		8600-8799	353,873.62	192,431.00	-45.6%
5) TOTAL, REVENUES			7,564,480.27	6,592,431.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,451,405.24	2,270,068.00	-7.4%
3) Employee Benefits		3000-3999	1,087,258.70	1,124,751.00	3.4%
4) Books and Supplies		4000-4999	2,769,640.62	2,831,032.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	198,650.77	148,480.00	-25.3%
6) Capital Outlay		6000-6999	510,636.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	183,771.57	218,100.00	18.7%
9) TOTAL, EXPENDITURES			7,201,363.11	6,592,431.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			363,117.16	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)			363,117.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,498,450.38	4,861,567.54	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,498,450.38	4,861,567.54	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,498,450.38	4,861,567.54	8.1%
2) Ending Balance, June 30 (E + F1e)			4,861,567.54	4,861,567.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	94,031.16	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,767,536.38	4,861,567.54	2.0%
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	3,233,602.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,760.00		
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	1,810,683.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	94,031.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,149,077.55		
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	103,487.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	184,022.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			287,510.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			4,861,567.54		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,956,789.01	3,500,000.00	-11.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,956,789.01	3,500,000.00	-11.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,253,817.64	2,900,000.00	-10.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,253,817.64	2,900,000.00	-10.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	151,168.31	120,000.00	-20.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	122,727.36	116,956.00	-4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,355.00	(44,595.00)	-180.6%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,622.95	70.00	-99.7%
TOTAL, OTHER LOCAL REVENUE			353,873.62	192,431.00	-45.6%
TOTAL, REVENUES			7,564,480.27	6,592,431.00	-12.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,198,311.74	2,030,736.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	127,918.31	118,152.00	-7.6%
Clerical, Technical and Office Salaries		2400	125,175.19	121,180.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,451,405.24	2,270,068.00	-7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	575,603.76	594,549.00	3.3%
OASDI/Medicare/Alternative		3301-3302	167,094.03	173,658.00	3.9%
Health and Welfare Benefits		3401-3402	300,176.10	300,045.00	0.0%
Unemployment Insurance		3501-3502	1,226.15	11,351.00	825.7%
Workers' Compensation		3601-3602	36,518.66	35,188.00	-3.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,640.00	9,960.00	50.0%
TOTAL, EMPLOYEE BENEFITS			1,087,258.70	1,124,751.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	264,061.26	190,600.00	-27.8%
Noncapitalized Equipment		4400	145,737.15	2,100.00	-98.6%
Food		4700	2,359,842.21	2,638,332.00	11.8%
TOTAL, BOOKS AND SUPPLIES			2,769,640.62	2,831,032.00	2.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,717.21	12,000.00	-28.2%
Dues and Memberships		5300	250.00	280.00	12.0%
Insurance		5400-5450	692.00	850.00	22.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,064.00	78,000.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,018.39	4,300.00	-14.3%
Professional/Consulting Services and Operating Expenditures		5800	93,887.22	50,000.00	-46.7%
Communications		5900	3,021.95	3,050.00	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,650.77	148,480.00	-25.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	227,052.00	0.00	-100.0%
Equipment		6400	283,584.21	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			510,636.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	183,771.57	218,100.00	18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			183,771.57	218,100.00	18.7%
TOTAL, EXPENDITURES			7,201,363.11	6,592,431.00	-8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,956,789.01	3,500,000.00	-11.5%
3) Other State Revenue		8300-8599	3,253,817.64	2,900,000.00	-10.9%
4) Other Local Revenue		8600-8799	353,873.62	192,431.00	-45.6%
5) TOTAL, REVENUES			7,564,480.27	6,592,431.00	-12.9%
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		6,595,791.36	6,181,214.00	-6.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		183,771.57	218,100.00	18.7%
8) Plant Services	8000-8999		421,800.18	193,117.00	-54.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,201,363.11	6,592,431.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			363,117.16	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)			363,117.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,498,450.38	4,861,567.54	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,498,450.38	4,861,567.54	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,498,450.38	4,861,567.54	8.1%
2) Ending Balance, June 30 (E + F1e)			4,861,567.54	4,861,567.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	94,031.16	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,767,536.38	4,861,567.54	2.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,293,751.24	4,387,782.40
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	277,306.88	277,306.88
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	2,176.14	2,176.14
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	397.78	397.78
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	74,534.34	74,534.34
7034	Child Nutrition: Commercial Dishwasher Grant	119,370.00	119,370.00
Total, Restricted Balance		4,767,536.38	4,861,567.54

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	374,258.00	374,258.00	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	10,909.85	173.00	-98.4%
5) TOTAL, REVENUES			385,167.85	374,431.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	55,415.66	20,000.00	-63.9%
5) Services and Other Operating Expenditures		5000-5999	361,756.36	354,431.00	-2.0%
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			417,172.02	374,431.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,004.17)	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)			(32,004.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,832.48	186,828.31	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,832.48	186,828.31	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,832.48	186,828.31	-14.6%
2) Ending Balance, June 30 (E + F1e)			186,828.31	186,828.31	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	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	186,828.31	186,828.31	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	273,117.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	821.00		
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			273,938.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,290.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	73,819.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,109.94		
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)			186,828.31		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	374,258.00	374,258.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			374,258.00	374,258.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,051.85	3,210.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,858.00	(3,037.00)	-178.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,909.85	173.00	-98.4%
TOTAL, REVENUES			385,167.85	374,431.00	-2.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	23,539.26	20,000.00	-15.0%
Noncapitalized Equipment		4400	31,876.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			55,415.66	20,000.00	-63.9%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	193,066.81	254,431.00	31.8%
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	168,689.55	100,000.00	-40.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,756.36	354,431.00	-2.0%
CAPITAL OUTLAY					
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)					
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			417,172.02	374,431.00	-10.2%
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					
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)			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	374,258.00	374,258.00	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	10,909.85	173.00	-98.4%
5) TOTAL, REVENUES			385,167.85	374,431.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		417,172.02	374,431.00	-10.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			417,172.02	374,431.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,004.17)	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)			(32,004.17)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,832.48	186,828.31	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,832.48	186,828.31	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,832.48	186,828.31	-14.6%
2) Ending Balance, June 30 (E + F1e)			186,828.31	186,828.31	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	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	186,828.31	186,828.31	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,290.36	105,963.00	-51.5%
5) TOTAL, REVENUES			218,290.36	105,963.00	-51.5%
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)			218,290.36	105,963.00	-51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			218,290.36	105,963.00	-51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,066,408.41	4,284,698.77	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,066,408.41	4,284,698.77	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,066,408.41	4,284,698.77	5.4%
2) Ending Balance, June 30 (E + F1e)			4,284,698.77	4,390,661.77	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,284,698.77	4,390,661.77	2.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,271,860.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,838.00		
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			4,284,698.77		
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)			4,284,698.77		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	154,091.36	157,324.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	64,199.00	(51,361.00)	-180.0%
TOTAL, OTHER LOCAL REVENUE			218,290.36	105,963.00	-51.5%
TOTAL, REVENUES			218,290.36	105,963.00	-51.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,290.36	105,963.00	-51.5%
5) TOTAL, REVENUES			218,290.36	105,963.00	-51.5%
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)			218,290.36	105,963.00	-51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			218,290.36	105,963.00	-51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,066,408.41	4,284,698.77	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,066,408.41	4,284,698.77	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,066,408.41	4,284,698.77	5.4%
2) Ending Balance, June 30 (E + F1e)			4,284,698.77	4,390,661.77	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,284,698.77	4,390,661.77	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	779,464.59	169,730.00	-78.2%
5) TOTAL, REVENUES			779,464.59	169,730.00	-78.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,822.75	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	692,240.41	12,000.00	-98.3%
6) Capital Outlay		6000-6999	15,294,392.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,993,455.37	12,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,213,990.78)	157,730.00	-101.0%
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	27,200,806.47	0.00	-100.0%
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			27,200,806.47	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,986,815.69	157,730.00	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,702,477.33	27,689,293.02	76.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,702,477.33	27,689,293.02	76.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,702,477.33	27,689,293.02	76.3%
2) Ending Balance, June 30 (E + F1e)			27,689,293.02	27,847,023.02	0.6%
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	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	27,689,293.02	27,847,023.02	0.6%
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	32,559,814.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	97,873.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	90,318.00		
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	38,182.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	27.49		
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			32,786,215.40		
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	5,096,922.38		
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			5,096,922.38		
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)			27,689,293.02		
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					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	481,638.13	369,640.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	297,783.00	(199,910.00)	-167.1%
Other Local Revenue					
All Other Local Revenue		8699	43.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			779,464.59	169,730.00	-78.2%
TOTAL, REVENUES			779,464.59	169,730.00	-78.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,303.60	0.00	-100.0%
Noncapitalized Equipment		4400	519.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,822.75	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,420.00	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	682,820.41	12,000.00	-98.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			692,240.41	12,000.00	-98.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,136.28	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,246,998.94	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	26,256.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,294,392.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,993,455.37	12,000.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	27,200,806.47	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			27,200,806.47	0.00	-100.0%
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)			27,200,806.47	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	779,464.59	169,730.00	-78.2%
5) TOTAL, REVENUES			779,464.59	169,730.00	-78.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,993,105.37	12,000.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	350.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			15,993,455.37	12,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,213,990.78)	157,730.00	-101.0%
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	27,200,806.47	0.00	-100.0%
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			27,200,806.47	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,986,815.69	157,730.00	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,702,477.33	27,689,293.02	76.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,702,477.33	27,689,293.02	76.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,702,477.33	27,689,293.02	76.3%
2) Ending Balance, June 30 (E + F1e)			27,689,293.02	27,847,023.02	0.6%
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	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	27,689,293.02	27,847,023.02	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,710,121.77	3,775,805.00	39.3%
5) TOTAL, REVENUES			2,710,121.77	3,775,805.00	39.3%
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	146,253.04	203,801.00	39.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	294,703.14	294,644.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			440,956.18	498,445.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,269,165.59	3,277,360.00	44.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,269,165.59	3,277,360.00	44.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,090,359.66	19,359,525.25	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,090,359.66	19,359,525.25	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,090,359.66	19,359,525.25	13.3%
2) Ending Balance, June 30 (E + F1e)			19,359,525.25	22,636,885.25	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,097,581.12	22,374,941.12	17.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	261,944.13	261,944.13	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	19,339,512.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	58,120.00		
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			19,397,632.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,782.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,325.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			38,107.10		
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)			19,359,525.25		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	580,819.10	450,350.00	-22.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	663,799.17	601,254.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	273,926.00	(217,598.00)	-179.4%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,191,577.50	2,941,799.00	146.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,710,121.77	3,775,805.00	39.3%
TOTAL, REVENUES			2,710,121.77	3,775,805.00	39.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	109,328.04	113,948.00	4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,325.00	88,253.00	149.8%
Professional/Consulting Services and Operating Expenditures		5800	1,600.00	1,600.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,253.04	203,801.00	39.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	89,703.14	84,644.00	-5.6%
Other Debt Service - Principal		7439	205,000.00	210,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			294,703.14	294,644.00	0.0%
TOTAL, EXPENDITURES			440,956.18	498,445.00	13.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,710,121.77	3,775,805.00	39.3%
5) TOTAL, REVENUES			2,710,121.77	3,775,805.00	39.3%
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		36,925.00	89,853.00	143.3%
8) Plant Services	8000-8999		109,328.04	113,948.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	294,703.14	294,644.00	0.0%
10) TOTAL, EXPENDITURES			440,956.18	498,445.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,269,165.59	3,277,360.00	44.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,269,165.59	3,277,360.00	44.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,090,359.66	19,359,525.25	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,090,359.66	19,359,525.25	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,090,359.66	19,359,525.25	13.3%
2) Ending Balance, June 30 (E + F1e)			19,359,525.25	22,636,885.25	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,097,581.12	22,374,941.12	17.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	261,944.13	261,944.13	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	19,097,581.12	22,374,941.12
Total, Restricted Balance		19,097,581.12	22,374,941.12

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	2,370,931.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	326,793.02	119,519.00	-63.4%
5) TOTAL, REVENUES			2,697,724.02	119,519.00	-95.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			2,697,724.02	119,519.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,697,724.02	119,519.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,631,827.85	8,329,551.87	47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,827.85	8,329,551.87	47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,827.85	8,329,551.87	47.9%
2) Ending Balance, June 30 (E + F1e)			8,329,551.87	8,449,070.87	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,329,551.87	8,449,070.87	1.4%
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	8,304,594.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,957.00		
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			8,329,551.87		
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)			8,329,551.87		
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	2,370,931.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,370,931.00	0.00	-100.0%
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	230,703.02	190,652.00	-17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	96,090.00	(71,133.00)	-174.0%
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			326,793.02	119,519.00	-63.4%
TOTAL, REVENUES			2,697,724.02	119,519.00	-95.6%
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	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					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,370,931.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	326,793.02	119,519.00	-63.4%
5) TOTAL, REVENUES			2,697,724.02	119,519.00	-95.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			2,697,724.02	119,519.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,697,724.02	119,519.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,631,827.85	8,329,551.87	47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,827.85	8,329,551.87	47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,827.85	8,329,551.87	47.9%
2) Ending Balance, June 30 (E + F1e)			8,329,551.87	8,449,070.87	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,329,551.87	8,449,070.87	1.4%
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	17,105.46	6,758.00	-60.5%
5) TOTAL, REVENUES			17,105.46	6,758.00	-60.5%
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)			17,105.46	6,758.00	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,105.46	6,758.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,641.58	335,747.04	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,641.58	335,747.04	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,641.58	335,747.04	5.4%
2) Ending Balance, June 30 (E + F1e)			335,747.04	342,505.04	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	335,747.04	342,505.04	2.0%
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	334,741.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,006.00		
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			335,747.04		
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)			335,747.04		
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	12,074.46	10,783.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,031.00	(4,025.00)	-180.0%
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			17,105.46	6,758.00	-60.5%
TOTAL, REVENUES			17,105.46	6,758.00	-60.5%
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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,105.46	6,758.00	-60.5%
5) TOTAL, REVENUES			17,105.46	6,758.00	-60.5%
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)			17,105.46	6,758.00	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,105.46	6,758.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,641.58	335,747.04	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,641.58	335,747.04	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,641.58	335,747.04	5.4%
2) Ending Balance, June 30 (E + F1e)			335,747.04	342,505.04	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	335,747.04	342,505.04	2.0%
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	16,117.59	22,556.94	40.0%
4) Other Local Revenue		8600-8799	3,540,604.40	3,623,862.95	2.4%
5) TOTAL, REVENUES			3,556,721.99	3,646,419.89	2.5%
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	3,877,552.60	2,514,036.00	-35.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,877,552.60	2,514,036.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(320,830.61)	1,132,383.89	-453.0%
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)			(320,830.61)	1,132,383.89	-453.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,714.49	4,305,883.88	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,714.49	4,305,883.88	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,714.49	4,305,883.88	-6.9%
2) Ending Balance, June 30 (E + F1e)			4,305,883.88	5,438,267.77	26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,305,883.88	5,438,267.77	26.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,305,883.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			4,305,883.87		
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)			4,305,883.87		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	16,117.59	22,556.94	40.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,117.59	22,556.94	40.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,104,368.81	3,518,765.66	13.3%
Unsecured Roll		8612	242,079.31	98,163.02	-59.5%
Prior Years' Taxes		8613	1,269.42	0.00	-100.0%
Supplemental Taxes		8614	87,665.43	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	105,221.43	6,934.27	-93.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,540,604.40	3,623,862.95	2.4%
TOTAL, REVENUES			3,556,721.99	3,646,419.89	2.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	674,552.60	621,036.00	-7.9%
Other Debt Service - Principal		7439	3,203,000.00	1,893,000.00	-40.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,877,552.60	2,514,036.00	-35.2%
TOTAL, EXPENDITURES			3,877,552.60	2,514,036.00	-35.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,117.59	22,556.94	40.0%
4) Other Local Revenue		8600-8799	3,540,604.40	3,623,862.95	2.4%
5) TOTAL, REVENUES			3,556,721.99	3,646,419.89	2.5%
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	3,877,552.60	2,514,036.00	-35.2%
10) TOTAL, EXPENDITURES			3,877,552.60	2,514,036.00	-35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(320,830.61)	1,132,383.89	-453.0%
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)			(320,830.61)	1,132,383.89	-453.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,626,714.49	4,305,883.88	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,626,714.49	4,305,883.88	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,626,714.49	4,305,883.88	-6.9%
2) Ending Balance, June 30 (E + F1e)			4,305,883.88	5,438,267.77	26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,305,883.88	5,438,267.77	26.3%
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	12,263.71	1,265.00	-89.7%
5) TOTAL, REVENUES			12,263.71	1,265.00	-89.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,000.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,263.71	1,265.00	-44.1%
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 NET POSITION (C + D4)			2,263.71	1,265.00	-44.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,711.90	61,975.61	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,711.90	61,975.61	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,711.90	61,975.61	3.8%
2) Ending Net Position, June 30 (E + F1e)			61,975.61	63,240.61	2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	61,975.61	63,240.61	2.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,789.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	186.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			61,975.61		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			61,975.61		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,273.71	2,019.00	-11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	940.00	(754.00)	-180.2%
Other Local Revenue					
All Other Local Revenue		8699	9,050.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,263.71	1,265.00	-89.7%
TOTAL, REVENUES			12,263.71	1,265.00	-89.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			10,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	12,263.71	1,265.00	-89.7%
5) TOTAL, REVENUES			12,263.71	1,265.00	-89.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,000.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,263.71	1,265.00	-44.1%
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 NET POSITION (C + D4)			2,263.71	1,265.00	-44.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,711.90	61,975.61	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,711.90	61,975.61	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,711.90	61,975.61	3.8%
2) Ending Net Position, June 30 (E + F1e)			61,975.61	63,240.61	2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	61,975.61	63,240.61	2.0%

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

Woodland Joint Unified
Yolo County

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Capital Assets

57 72710 0000000
Form ASSET
F8AUSAJZTP(2024-25)

	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	7,222,874.00		7,222,874.00			7,222,874.00
Work in Progress	7,470,474.00		7,470,474.00	8,126,996.00	7,239,474.00	8,357,996.00
Total capital assets not being depreciated	14,693,348.00	0.00	14,693,348.00	8,126,996.00	7,239,474.00	15,580,870.00
Capital assets being depreciated:						
Land Improvements	7,592,154.00		7,592,154.00	542,205.00		8,134,359.00
Buildings	161,544,220.00		161,544,220.00	15,635,415.00		177,179,635.00
Equipment	18,018,748.00		18,018,748.00	1,165,410.00		19,184,158.00
Total capital assets being depreciated	187,155,122.00	0.00	187,155,122.00	17,343,030.00	0.00	204,498,152.00
Accumulated Depreciation for:						
Land Improvements	(4,650,624.00)		(4,650,624.00)	(231,614.00)		(4,882,238.00)
Buildings	(81,650,970.00)		(81,650,970.00)	(4,765,020.00)		(86,415,990.00)
Equipment	(12,457,791.00)		(12,457,791.00)	(835,114.00)		(13,292,905.00)
Total accumulated depreciation	(98,759,385.00)	0.00	(98,759,385.00)	(5,831,748.00)	0.00	(104,591,133.00)
Total capital assets being depreciated, net excluding lease and subscription assets	88,395,737.00	0.00	88,395,737.00	11,511,282.00	0.00	99,907,019.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	103,089,085.00	0.00	103,089,085.00	19,638,278.00	7,239,474.00	115,487,889.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Woodland Joint Unified
Yolo County

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

57 72710 0000000
Form CEA
F8AUSAJZTP(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	61,997,976.45	301	0.00	303	61,997,976.45	305	2,925,788.64	3,301,379.65	307	58,696,596.80	309
2000 - Classified Salaries	33,445,949.79	311	485,281.19	313	32,960,668.60	315	4,484,715.04	4,648,297.04	317	28,312,371.56	319
3000 - Employee Benefits	35,158,532.02	321	503,570.85	323	34,654,961.17	325	2,335,686.33	2,532,011.70	327	32,122,949.47	329
4000 - Books, Supplies Equip Replace. (6500)	7,061,328.00	331	43,572.71	333	7,017,755.29	335	1,018,729.22	1,079,711.38	337	5,938,043.91	339
5000 - Services . . . & 7300 - Indirect Costs	25,635,302.16	341	88,762.16	343	25,546,540.00	345	5,192,135.21	5,504,607.61	347	20,041,932.39	349
TOTAL					162,177,901.51	365	TOTAL			145,111,894.13	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	48,840,953.28	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,291,248.20	380
3. STRS.	3101 & 3102	12,010,294.32	382
4. PERS.	3201 & 3202	1,897,243.51	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,319,422.19	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,601,829.62	385
7. Unemployment Insurance.	3501 & 3502	29,703.04	390
8. Workers' Compensation Insurance.	3601 & 3602	884,108.75	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	5,641.75	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		79,880,444.66	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,217,863.30	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		79,880,444.66	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.05%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.05%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	145,111,894.13	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Reductions include the totals from already pulled from, column (4a) plus expenditures for categorical and ESSER programs not incurring any teacher salaries.		

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER PCA NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ESSA: TITLE I, PART A	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAs PRV6 FF	ARP ESSER III LA FF	EXPANDED LEARNING OPPORTUNITIES ELO ESSER III	ESSER III ASSES	SE: IDEA BASIC PART B SEC 611
	84.010	84.010	84-425	84.425	84.425	84.027
	14329	15438	15559	15620	15652	13379
	3010	3182	3213	3218	3225	3310
	8290	8290	8290	8290	8290	8181
	410	500/200	500	500/200	410	310
AWARD						
1. Prior Year Carryover	240,248.27	225,760.12	712,792.12	280,867.86	361,596.43	-
2. a. Current Year Award	2,405,873.00	-	-	-	-	2,009,726.00
b. Transferability (NCLB)	(10,633.00)	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	2,395,240.00	-	-	-	-	2,009,726.00
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	2,635,488.27	225,760.12	712,792.12	280,867.86	361,596.43	2,009,726.00
REVENUES						
5. Revenue Deferred from Prior Yr	175,512.42	92,623.34	-	23,092.86	259,596.43	-
6. Cash Received in Current Year	2,147,360.00	146,636.00	712,792.12	257,775.00	-	(1,819,123.88)
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	2,322,872.42	239,259.34	712,792.12	280,867.86	259,596.43	(1,819,123.88)
EXPENDITURES						
9. Donor-Authorized Expenditures	1,773,488.55	204,270.93	712,792.12	280,867.86	361,584.19	2,009,726.00
10. Non-Donor Authorized Expenditures	-	-	-	-	-	4,107,307.09
11. Total Expenditures (lines 9 & 10)	1,773,488.55	204,270.93	712,792.12	280,867.86	361,584.19	6,117,033.09
12. Amounts Included in Line 6 above for Prior Year	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	549,383.87	34,988.41	-	-	(101,987.76)	(3,828,849.88)
a. Deferred Revenue	549,383.87	34,988.41	-	-	-	-
b. Accounts Payable	-	-	-	-	-	-
c. Accounts Receivable	-	-	-	-	101,987.76	3,828,849.88
14. Unused Grant Award Calculation (line 4 minus line 13)	861,999.72	21,489.19	-	-	12.24	-
15. If carryover is allowed, enter line 14 amount here	861,999.72	21,489.19	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 15)	1,773,488.55	204,270.93	712,792.12	280,867.86	361,584.19	2,009,726.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER PCA NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SE: IDEA BASIC PART B SEC 611 PRIVATE SCH ISP	SE: IDEA PRESCHOOL PART B SEC 619	SP ED-IDEA MENTAL HEALTH	SE: IDEA PRE STAFF DEV PART B SEC 619	Sp Ed: IDEA QUALITY ASSURANCE & FOUSED MONITORING	VOC & APPLIED SECONDARY
	84.027	84.173	84.027A	84.173A	84.027A	84.048
	10115	13430	15197	13431	13693	14894
	3311	3315	3327	3345	3386	3550
	8181	8182	8182	8182	8182	8290
	520	310	520	310	520	400
AWARD						
1. Prior Year Carryover	3,681.00	-	36,342.41	445.17	35,361.22	
2. a. Current Year Award	31,431.00	51,242.00	106,123.00	700.00	30,500.00	85,966.00
b. Transferability (NCLB)		-	-	-	-	
c. Other Adjustments	-	-	-	-	-	9,438.00
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	31,431.00	51,242.00	106,123.00	700.00	30,500.00	95,404.00
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	35,112.00	51,242.00	142,465.41	1,145.17	65,861.22	95,404.00
REVENUES						
5. Revenue Deferred from Prior Yr	-	-	-	934.70	6,730.22	
6. Cash Received in Current Year	(51,527.44)	48,113.00	(74,064.59)	-	18,269.78	40,109.62
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	(51,527.44)	48,113.00	(74,064.59)	934.70	25,000.00	40,109.62
EXPENDITURES						
9. Donor-Authorized Expenditures	33,790.48	51,242.00	137,260.37	-	21,357.80	95,404.00
10. Non-Donor Authorized Expenditures		68,483.96	-	-	-	-
11. Total Expenditures (lines 9 & 10)	33,790.48	119,725.96	137,260.37	-	21,357.80	95,404.00
12. Amounts Included in Line 6 above for Prior Year	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(85,317.92)	(3,129.00)	(211,324.96)	934.70	3,642.20	(55,294.38)
a. Deferred Revenue	-	-	-	934.70	3,642.20	-
b. Accounts Payable	-	-	-	-	-	-
c. Accounts Receivable	85,317.92	3,129.00	211,324.96	-	-	55,294.38
14. Unused Grant Award Calculation (line 4 minus line 13)	1,321.52	-	5,205.04	1,145.17	44,503.42	-
15. If carryover is allowed, enter line 14 amount here	1,321.52	-	5,205.04	1,145.17	44,503.42	-
16. Reconciliation of Revenue (line 5 plus line 6)	33,790.48	51,242.00	137,260.37	-	21,357.80	95,404.00

FEDERAL PROGRAM NAME	TITLE II IMPRV TEACHER QUALITY	ESSA: TITLE IV, PART A, STUDENT SUPPORT & ACADEMIC ENRICHMENT	NCLB: TITLE III IMMIGRANT	NCLB: TITLE III LEP	TITLE VI - INDIAN EDUCATION	ARP HCY HOMELESS II COVID 19 LA FF
FEDERAL CATALOG NUMBER	84.357	84.424	84.365	84.365	84.06	84.425
PCA NUMBER	14341	15396	15146	14346	10011	155566
RESOURCE CODE	4035	4127	4201	4203	4510	5634
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	410	410	420	420	530	540/410
AWARD						
1. Prior Year Carryover	174,884.06	78,158.47	-	14,960.17	-	33,924.25
2. a. Current Year Award	334,219.00	140,563.00	-	272,607.00	4,000.00	-
b. Transferability (NCLB)	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	334,219.00	140,563.00	-	272,607.00	4,000.00	-
3. Required Matching Funds/Other	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	509,103.06	218,721.47	-	287,567.17	4,000.00	33,924.25
REVENUES						
5. Revenue Deferred from Prior Yr	-	121,831.74	5,628.61	-	-	-
6. Cash Received in Current Year	258,464.92	107,244.00	-	254,187.23	-	33,924.25
7. Contributed Matching Funds	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	258,464.92	229,075.74	5,628.61	254,187.23	-	33,924.25
EXPENDITURES						
9. Donor-Authorized Expenditures	388,373.38	187,786.47	-	268,767.14	1,573.01	33,924.25
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	388,373.38	187,786.47	-	268,767.14	1,573.01	33,924.25
12. Amounts Included in Line 6 above for Prior Year	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(129,908.46)	41,289.27	5,628.61	(14,579.91)	(1,573.01)	-
a. Deferred Revenue	-	41,289.27	5,628.61	-	-	-
b. Accounts Payable	-	-	-	-	-	-
c. Accounts Receivable	129,908.46	-	-	14,579.91	1,573.01	-
14. Unused Grant Award Calculation (line 4 minus line 13)	120,729.68	30,935.00	-	18,800.03	2,426.99	-
15. If carryover is allowed, enter line 14 amount here	120,729.68	30,935.00	-	18,800.03	2,426.99	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 15)	388,373.38	187,786.47	-	268,767.14	1,573.01	33,924.25

FEDERAL PROGRAM NAME	ESSA: TITLE I, PART A	ADULT ED: ABE & ESL	ADULT ED: GED SERVICES	ADULT ED: INTERGRATED ENGLISH LITERACY AND CIVICS ED.	CHILD DEV:	CHILD DEV PROGRAMS (CCTR)
FEDERAL CATALOG NUMBER	84.010	84.002A	84.002A	84.002a	93.596/575	
PCA NUMBER	14329	14508	13978	14109	13609	
RESOURCE CODE	3010	3905	3913	3926	5025/ALL TYPES	5160
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FUND 09	FUND 11	FUND 11	FUND 11	FUND 12	FUND 12
AWARD						
1. Prior Year Carryover	4,265.80	-	-	-	-	-
2. a. Current Year Award	10,633.00	100,060.00	109,791.00	63,768.00	197,056.00	20,023.00
b. Transferability (NCLB)	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	10,633.00	100,060.00	109,791.00	63,768.00	197,056.00	20,023.00
3. Required Matching Funds/Other	-		-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	14,898.80	100,060.00	109,791.00	63,768.00	197,056.00	20,023.00
REVENUES						
5. Revenue Deferred from Prior Yr	4,265.80	-	-	-	-	-
6. Cash Received in Current Year	10,633.00	67,374.00	(3,087.01)	860.00	91,770.04	13,650.00
7. Contributed Matching Funds	-		-	-	-	-
8. Total Available (sum lines 5, 6, 7)	14,898.80	67,374.00	(3,087.01)	860.00	91,770.04	13,650.00
EXPENDITURES						
9. Donor-Authorized Expenditures	5,237.13	100,060.00	109,791.00	63,768.00	197,056.00	-
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	5,237.13	100,060.00	109,791.00	63,768.00	197,056.00	-
12. Amounts Included in Line 6 above for Prior Year	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,661.67	(32,686.00)	(112,878.01)	(62,908.00)	(105,285.96)	13,650.00
a. Deferred Revenue	9,661.67	-	-	-	-	13,650.00
b. Accounts Payable	-	-	-	-	-	-
c. Accounts Receivable	-	32,686.00	112,878.01	62,908.00	105,285.96	-
14. Unused Grant Award Calculation (line 4 minus line 11)	9,661.67	-	-	-	-	20,023.00
15. If carryover is allowed, enter line 14 amount here	9,661.67			-		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 15)	5,237.13	100,060.00	109,791.00	63,768.00	197,056.00	-

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER PCA NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CHILD DEV PROGRAMS (CCTR)	CHILD DEV PROGRAMS (CCTR)	Total
	5161	5162	
	8290	8290	
	FUND 12	FUND 12	
AWARD			
1. Prior Year Carryover	-	-	2,203,287.35
2. a. Current Year Award	-	-	5,974,281.00
b. Transferability (NCLB)	-	-	(10,633.00)
c. Other Adjustments	-	-	9,438.00
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	5,973,086.00
3. Required Matching Funds/Other	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	-	-	8,176,373.35
REVENUES			
5. Revenue Deferred from Prior Yr	3,592.00	46,027.00	739,835.12
6. Cash Received in Current Year	-	-	2,261,360.04
7. Contributed Matching Funds	-	-	-
8. Total Available (sum lines 5, 6, 7)	3,592.00	46,027.00	3,001,195.16
EXPENDITURES			
9. Donor-Authorized Expenditures	-	-	7,038,120.68
10. Non-Donor Authorized Expenditures	-	-	4,175,791.05
11. Total Expenditures (lines 9 & 10)	-	-	11,213,911.73
12. Amounts Included in Line 6 above for Prior Year	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,592.00	46,027.00	(4,036,925.52)
a. Deferred Revenue	3,592.00	46,027.00	708,797.73
b. Accounts Payable	-	-	-
c. Accounts Receivable	-	-	4,745,723.25
14. Unused Grant Award Calculation (line 4 minus	-	-	1,138,252.67
15. If carryover is allowed, enter line 14 amount here			1,118,217.43
16. Reconciliation of Revenue (line 5 plus line 6	-	-	7,038,120.68

STATE PROGRAM NAME	ASES	UPK PLANNG & IMPLEMENTATIO N AB130	TEACHER INCENTIVE NAT'L BRD CRT TBL AB 130 CH44	CA PARTNERSHIP ACADEMY	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	STRONG WORKFORCE PROGRAM	WORKABILITY
PCA NUMBER	23939	25593	25572	25220	25306	10143	23011
RESOURCE CODE	6010	6053	6271	6385	6387	6388	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	410	420	410	415	400	400	520
AWARD							
1. Prior Year Carryover	-	432,596.77	-	-	403,498.79	333,333.00	-
2. a. Current Year Award	1,513,022.22	-	10,000.00	-	478,152.00	192,940.00	149,185.00
b. Transferability (NCLB)	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	1,513,022.22	-	10,000.00	-	478,152.00	192,940.00	149,185.00
3. Required Matching Funds/Other	-	-	1.22	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	1,513,022.22	432,596.77	10,001.22	-	881,650.79	526,273.00	149,185.00
REVENUES							
5. Revenue Deferred from Prior Yr	-	436,482.77	-	19,054.15	573,339.91	329,307.22	-
6. Cash Received in Current Year	1,330,601.76	-	4,441.75	-	526,849.00	3,061.90	55,613.91
7. Contributed Matching Funds	-	-	559.47	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	1,330,601.76	436,482.77	5,001.22	19,054.15	1,100,188.91	332,369.12	55,613.91
EXPENDITURES							
9. Donor-Authorized Expenditures	1,513,022.22	84,842.38	10,001.22	-	341,128.69	6,712.65	149,185.00
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	1,513,022.22	84,842.38	10,001.22	-	341,128.69	-	149,185.00
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	(182,420.46)	351,640.39	(5,000.00)	19,054.15	759,060.22	325,656.47	(93,571.09)
a. Deferred Revenue	-	351,640.39	-	-	759,060.22	361,678.45	-
b. Accounts Payable	-	-	-	19,054.15	-	-	-
c. Accounts Receivable	182,420.46	-	5,000.00	-	-	36,021.98	93,571.09
14. Unused Grant Award Calculation (line 4	-	347,754.39	-	-	540,522.10	519,560.35	-
15. If carryover is allowed, enter line 14	-	347,754.39	-	-	540,522.10	519,560.35	-
16. Reconciliation of Revenue (line 5 plus line	1,513,022.22	84,842.38	9,441.75	-	341,128.69	6,712.65	149,185.00

STATE PROGRAM NAME	TOBACCO USE PREVENTION EDUCATION	AGRICULTURE VOCATIONAL EDUCATION	PARTNERSHIP ACADEMIES	SUPPLEMENTARY PROGRAMS: SPECIALIZED SECONDARY	STRS ON-BEHALF PENSION CONTRIBUTION	CA PRE-K PROG PLNNG&IMPLEME NTATION GRANT	IN-PERSON INSTRUCTION (IPA) GRANT	STRS ON-BEHALF PENSION CONTRIBUTION
PCA NUMBER		23068	23181	23112	10137	25593	25560	10137
RESOURCE CODE	6690	7010	7220	7370	7690	6053	7422	7690
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	520	415-420	420	600	000	FUND 09	FUND 09	FUND 09
AWARD								
1. Prior Year Carryover	1,542.09	-	55,545.80	-	-	39,107.72	5,135.87	-
2. a. Current Year Award	40,000.00	30,000.00	92,596.00	-	5,075,281.00	-	-	116,551.00
b. Transferability (NCLB)	-	-	-	-	-	-	-	-
c. Other Adjustments	-	55.31	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	40,000.00	30,055.31	92,596.00	-	5,075,281.00	-	-	116,551.00
3. Required Matching Funds/Other	-	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	41,542.09	30,055.31	148,141.80	-	5,075,281.00	39,107.72	5,135.87	116,551.00
REVENUES								
5. Revenue Deferred from Prior Yr	1,169.84	21,144.02	-	152,616.25	-	39,107.72	5,135.87	-
6. Cash Received in Current Year	21,048.22	33,675.31	52,616.17	-	5,075,281.00	-	-	116,551.00
7. Contributed Matching Funds	-	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	22,218.06	54,819.33	52,616.17	152,616.25	5,075,281.00	39,107.72	5,135.87	116,551.00
EXPENDITURES								
9. Donor-Authorized Expenditures	40,302.50	30,055.31	136,545.80	-	5,075,281.00	39,107.72	5,135.87	116,551.00
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	40,302.50	30,055.31	136,545.80	-	5,075,281.00	39,107.72	-	116,551.00
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	(18,084.44)	24,764.02	(83,929.63)	152,616.25	-	-	-	-
a. Deferred Revenue	-	24,764.02	-	-	-	-	-	-
b. Accounts Payable	-	-	-	152,616.25	-	-	-	-
c. Accounts Receivable	18,084.44	-	83,929.63	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	1,239.59	-	11,596.00	-	-	-	-	-
15. If carryover is allowed, enter line 14	1,239.59	-	11,596.00	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line	40,302.50	30,055.31	136,545.80	-	5,075,281.00	39,107.72	5,135.87	116,551.00

STATE PROGRAM NAME	STRS ON-BEHALF PENSION CONTRIBUTION	EARLY ED: STATE ALTERNATIVE PR	PRE-K FAMILY LITERATURE	GENERAL CHILD CARE	CHILD DEV CA PRESCHOOL QRIS BLOCK GRANT	STRS ON-BEHALF PENSION CONTRIBUTION	TOTAL
PCA NUMBER	10137		24859		25276	10137	
RESOURCE CODE	7690	6040	6052	6105/ALL TYPES	6127	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 11	FUND 12	FD 12-CPKP	FD 12-CSP/CTR	FUND 12	FUND 12	
AWARD							
1. Prior Year Carryover	-	-	-	-	46,856.27	-	1,317,616.31
2. a. Current Year Award	59,694.00	1,026.00	2,500.00	2,831,248.00	65,000.00	11,287.00	10,668,482.22
b. Transferability (NCLB)	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	55.31
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	59,694.00	1,026.00	2,500.00	2,831,248.00	65,000.00	11,287.00	10,668,537.53
3. Required Matching Funds/Other	-	-	-	-	-	-	1.22
4. Total Available Award (sum lines 1,2d, & 3)	59,694.00	1,026.00	2,500.00	2,831,248.00	111,856.27	11,287.00	11,986,155.06
REVENUES							
5. Revenue Deferred from Prior Yr	-	-	-	-	46,857.17	-	1,624,214.92
6. Cash Received in Current Year	59,694.00	703.00	316.70	1,651,555.96	65,000.00	11,287.00	9,008,296.68
7. Contributed Matching Funds	-	-	-	-	-	-	559.47
8. Total Available (sum lines 5, 6, 7)	59,694.00	703.00	316.70	1,651,555.96	111,857.17	11,287.00	10,633,071.07
EXPENDITURES							
9. Donor-Authorized Expenditures	59,694.00	-	2,441.11	2,544,721.46	79,309.34	11,287.00	10,245,324.27
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	59,694.00	-	2,441.11	2,544,721.46	79,309.34	-	10,222,188.75
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	-	703.00	(2,124.41)	(893,165.50)	32,547.83	-	387,746.80
a. Deferred Revenue	-	703.00	-	-	32,547.83	-	1,530,393.91
b. Accounts Payable	-	-	-	-	-	-	171,670.40
c. Accounts Receivable	-	-	2,124.41	893,165.50	-	-	1,314,317.51
14. Unused Grant Award Calculation (line 4	-	1,026.00	58.89	286,526.54	32,546.93	-	1,740,830.79
15. If carryover is allowed, enter line 14	-	1,026.00			32,546.93	-	1,454,245.36
16. Reconciliation of Revenue (line 5 plus line	59,694.00	-	2,441.11	2,544,721.46	79,309.34	11,287.00	10,244,764.80

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL BILLING OPTION	CA ENERGY COMMISSION	GENENTECH	STUDENT BEHAVIOR HEALTH	CAL HOPE	IRMA CEUNIS/SIMONE WYNANT FOUNDATION	COMM SERVICE LEARNING CENTER
	9010	9012	9015	9034	9120	9205	9221
	8699	8699	8699	8699	8699	8699	8699
	520	321	600/110	540	540	520	600
AWARD							
1. Prior Year Carryover	2,636,672.26	-	-	56,563.40	69,367.19	76.81	698.31
2. a. Current Year Award	1,777,443.95	-	4,477.61	-	50,000.00	-	-
b. Transferability (NCLB)	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	1,777,443.95	-	4,477.61	-	50,000.00	-	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	4,414,116.21	-	4,477.61	56,563.40	119,367.19	76.81	698.31
REVENUES							
5. Revenue Deferred from Prior Yr	2,636,672.26	-	-	16,563.40	69,367.19	76.81	698.31
6. Cash Received in Current Year	1,777,443.95	(362,565.00)	4,477.61	40,000.00	50,000.00	-	-
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	4,414,116.21	(362,565.00)	4,477.61	56,563.40	119,367.19	76.81	698.31
EXPENDITURES							
9. Donor-Authorized Expenditures	197,392.57	-	4,334.01	40,000.00	50,852.36	-	-
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	197,392.57	-	4,334.01	40,000.00	50,852.36	-	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	4,216,723.64	(362,565.00)	143.60	16,563.40	68,514.83	76.81	698.31
a. Deferred Revenue	4,216,723.64	-	143.60	16,563.40	68,514.83	76.81	698.31
b. Accounts Payable	-	-	-	-	-	-	-
c. Accounts Receivable	-	362,565.00	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	4,216,723.64	-	143.60	16,563.40	68,514.83	76.81	698.31
15. If carryover is allowed, enter line 14	4,216,723.64	-	143.60	16,563.40	68,514.83	76.81	698.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	197,392.57	-	4,334.01	40,000.00	50,852.36	-	-

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CALIFORNIA ENDOWMENT	LEGACI GRANT	NATIONAL ENERGY ED GRANT	FCCLA GRANT	HEALTHY DAVIS TOGETHER	RURAL ACTION OF KNIGHTS LANDING	MICROSOFT SETTLEMENT
	9250	9290	9310	9355	9380	9400	9410
	8699	8699	8699	8699	8699	8699	8699
	000	000	180/420	000/600	200	000	350
AWARD							
1. Prior Year Carryover	937.19	3,691.09	375.40	3,978.06	-	14,731.46	40,398.54
2. a. Current Year Award	-	-	-	2,404.74	-	-	-
b. Transferability (NCLB)	-	-	-	-	-	-	-
c. Other Adjustments	-	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	-	-	-	2,404.74	-	-	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	937.19	3,691.09	375.40	6,382.80	-	14,731.46	40,398.54
REVENUES							
5. Revenue Deferred from Prior Yr	937.19	3,691.09	375.40	3,978.06	-	14,731.46	44,488.74
6. Cash Received in Current Year	-	-	-	2,404.74	58,355.11	-	-
7. Contributed Matching Funds	-	-	-	-	(58,355.11)	-	-
8. Total Available (sum lines 5, 6, 7)	937.19	3,691.09	375.40	6,382.80	-	14,731.46	44,488.74
EXPENDITURES							
9. Donor-Authorized Expenditures	-	-	290.11	2,833.94	-	-	-
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	-	-	290.11	2,833.94	-	-	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, &	937.19	3,691.09	85.29	3,548.86	-	14,731.46	44,488.74
a. Deferred Revenue	937.19	3,691.09	85.29	3,548.86	-	14,731.46	44,488.74
b. Accounts Payable	-	-	-	-	-	-	-
c. Accounts Receivable	-	-	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	937.19	3,691.09	85.29	3,548.86	-	14,731.46	40,398.54
15. If carryover is allowed, enter line 14	937.19	3,691.09	85.29	3,548.86	-	14,731.46	40,398.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	290.11	2,833.94	58,355.11	-	-

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	K-12 VOUCHER GENERAL	GORDON & CARMEN FRIDAY TRUST	PUENTE PROJECT	CABE	Wyant Foundation	RALEY'S YOLO FARM TO FORK	SCALING UP MULTI-TIER SYSTEM
	9420	9450	9480	9485	9510	9525	9555
	8699	8699	8699	8699	8699	8699	8699
	350	800	420	600-415/420	500	410	520
AWARD							
1. Prior Year Carryover	13,876.47	-	2,266.58	1,037.96	809.99	23,748.23	13,996.63
2. a. Current Year Award	-	8,956.20	1,000.00	6,282.50	-	-	-
b. Transferability (NCLB)	-	-	-	-	-	-	-
c. Other Adjustments	(88.05)	-	-	-	-	-	-
d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	(88.05)	8,956.20	1,000.00	6,282.50	-	-	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum lines 1,2d, & 3)	13,788.42	8,956.20	3,266.58	7,320.46	809.99	23,748.23	13,996.63
REVENUES							
5. Revenue Deferred from Prior Yr	13,788.42	-	2,266.58	1,037.96	809.99	23,748.23	13,996.63
6. Cash Received in Current Year	-	8,956.20	1,000.00	6,282.50	-	-	-
7. Contributed Matching Funds	-	-	-	-	-	-	-
8. Total Available (sum lines 5, 6, 7)	13,788.42	8,956.20	3,266.58	7,320.46	809.99	23,748.23	13,996.63
EXPENDITURES							
9. Donor-Authorized Expenditures	-	8,079.31	-	7,123.59	-	1,252.26	-
10. Non-Donor Authorized Expenditures	-	-	-	-	-	-	-
11. Total Expenditures (lines 9 & 10)	-	8,079.31	-	7,123.59	-	1,252.26	-
12. Amounts Included in Line 6 above for Prior	-	-	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & a. Deferred Revenue	13,788.42	876.89	3,266.58	196.87	809.99	22,495.97	13,996.63
b. Accounts Payable	-	-	-	-	-	-	-
c. Accounts Receivable	-	-	-	-	-	-	-
14. Unused Grant Award Calculation (line 4	13,788.42	876.89	3,266.58	196.87	809.99	22,495.97	13,996.63
15. If carryover is allowed, enter line 14	13,788.42	876.89	3,266.58	196.87	809.99	22,495.97	13,996.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	8,079.31	-	7,123.59	-	1,252.26	-

LOCAL PROGRAM NAME		DUAL ENROLLMENT	YOLO CHILD & FAMILY COMMISSION (FIRST 5)	RUMSEY COMMUNITY FUND	SOBRATO FAMILY FOUNDATION	BIG GREEN GRANT	TOTAL
RESOURCE CODE		9600	9240	9270	9590	9620	
REVENUE OBJECT		8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)		400	FUND 12	FUND 12	FUND 12	FUND 12	
AWARD							
1.	Prior Year Carryover	3,873.84	237.65	2,933.67	1,272.01	134.64	2,891,677.38
2.	a. Current Year Award	31,250.00	-	-	-	-	1,881,815.00
	b. Transferability (NCLB)	-	-	-	-	-	-
	c. Other Adjustments	-	-	-	-	-	(88.05)
	d. Adj. Curr Yr Award (sum lines 2a+2b+2c)	31,250.00	-	-	-	-	1,881,726.95
3.	Required Matching Funds/Other	-	-	-	-	-	-
4.	Total Available Award	-	-	-	-	-	-
	(sum lines 1,2d, & 3)	35,123.84	237.65	2,933.67	1,272.01	134.64	4,773,404.33
REVENUES							
5.	Revenue Deferred from Prior Yr	3,873.84	237.65	-	1,272.01	134.64	2,852,745.86
6.	Cash Received in Current Year	31,250.00	-	-	-	-	1,617,605.11
7.	Contributed Matching Funds	-	-	-	-	-	(58,355.11)
8.	Total Available (sum lines 5, 6, 7)	35,123.84	237.65	-	1,272.01	134.64	4,411,995.86
EXPENDITURES							
9.	Donor-Authorized Expenditures	20,949.08	-	-	-	132.39	333,239.62
10.	Non-Donor Authorized Expenditures	-	-	-	-	-	-
11.	Total Expenditures (lines 9 & 10)	20,949.08	-	-	-	132.39	333,239.62
12.	Amounts Included in Line 6 above for Prior	-	-	-	-	-	-
13.	Calculation of Deferred Revenue or A/P, &	14,174.76	237.65	-	1,272.01	2.25	4,078,756.24
	a. Deferred Revenue	14,174.76	237.65	-	1,272.01	2.25	4,441,321.24
	b. Accounts Payable	-	-	-	-	-	-
	c. Accounts Receivable		-	-	-	-	362,565.00
14.	Unused Grant Award Calculation (line 4	14,174.76	237.65	2,933.67	1,272.01	2.25	4,440,164.71
15.	If carryover is allowed, enter line 14	14,174.76	237.65	2,933.67	1,272.01	2.25	136,506.93
16.	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,949.08	-	-	-	132.39	391,594.73

FEDERAL PROGRAM NAME	CHILD DEVELOPMENT: CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA) ONE-TIME STIPEND	CHILD DEVELOPMENT ARP CA STATE PRESCHOOL PROGRAM ONE-TIME STIPEND	CHILD DEVELOPMENT ARP CA STATE PRESCHOOL PROGRAM RATE SUPPLEMENTS	CHILD NUTRITION: SCHOOL PROGRAMS	SUPPLY CHAIN ASSISTANCE (SCA) FUNDS	TOTAL
FEDERAL CATALOG NUMBER	93.575	93.575	93.575		10.555	
PCA NUMBER	15555	15640	15641		15655	
RESOURCE CODE	5058	5059 TY 1204/1206	5066	5310	5466	
REVENUE OBJECT	8290	8290	8290	8220-8699	8220	
LOCAL DESCRIPTION	FUND 12	FUND 12	FUND 12	FUND 13	FUND 13	
AWARD						
1.						
a. Prior Year Restricted Ending Balance	51,585.58	116,288.00	411,928.00	3,314,860.21	277,306.88	4,171,968.67
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum lines 1a)	51,585.58	116,288.00	411,928.00	3,314,860.21	277,306.88	4,171,968.67
2.						
a. Current Year Award	-	6,232.00	-	7,267,027.91	-	7,273,259.91
b. Other Adjustments	-	-	-	178,082.36	-	178,082.36
c. Adj Curr Yr Award (sum lines	-	6,232.00	-	7,445,110.27	-	7,451,342.27
3.						
Required Matching Funds/Other	-	-	-	-	-	-
4.						
Total Available Award (sum lines	51,585.58	122,520.00	411,928.00	10,759,970.48	277,306.88	11,623,310.94
REVENUES						
5.						
Cash Received in Current Year	-	6,232.00	-	5,520,676.79	-	5,526,908.79
6.						
Amounts Included in Line 5 for Prior Year	-	-	-	-	-	-
7.						
a. Accounts Receivable (line 2c	-	-	-	1,924,433.48	-	1,924,433.48
b. Noncurrent Accounts Receivable	-	-	-	-	-	-
c. Current Accounts Receivable	-	-	-	1,924,433.48	-	1,924,433.48
8.						
Contributed Matching Funds	-	-	-	-	-	-
9.						
Total Available (sum lines	-	6,232.00	-	7,445,110.27	-	7,451,342.27
EXPENDITURES						
10.						
Donor-Authorized Expenditures	-	-	-	6,372,188.08	-	6,372,188.08
11.						
Non Donor-Authorized Expenditures	-	-	-	-	-	-
12.						
Total Expenditures (line 10 plus	-	-	-	6,372,188.08	-	6,372,188.08
RESTRICTED ENDING BALANCE						
13.						
Current Year (line 4 minus	51,585.58	122,520.00	411,928.00	4,387,782.40	277,306.88	5,251,122.86

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	Expanded Learning Opportunity Program (ELOP)	CA CLEAN ENERGY JOBS ACT	EDUCATOR EFFECTIVENESS BLOCK GRANT TBL AB130 CH44	LOTTERY- RESTRICTED	CA COMMUNITY SCHOOLS (CCSOO)	Golden State Pathways Program	SPECIAL EDUCATION
	2600	6230	6266	6300	6331	6383	6500
	25631	25229	25575	10056	25568	25673	SELPA
	8590	8590	8590	8560	8590	8590	
	500	310	410	500	540	400	520
AWARD							
1. a. Prior Year Restricted Ending Balance	3,301,695.97	308,454.00	1,016,390.53	3,382,479.10	129,518.67	-	-
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	3,301,695.97	308,454.00	1,016,390.53	3,382,479.10	129,518.67	-	-
2. a. Current Year Award	6,133,262.00	-	-	1,046,120.54	-	1,221,360.00	4,816,234.19
b. Other Adjustments	-	-	-	(244,373.94)	-	-	-
c. Adj Curr Yr Award (sum	6,133,262.00	-	-	801,746.60	-	1,221,360.00	4,816,234.19
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum	9,434,957.97	308,454.00	1,016,390.53	4,184,225.70	129,518.67	1,221,360.00	4,816,234.19
REVENUES							
5. Cash Received in Current Year	4,408,832.00	-	-	468,913.60	(20,000.00)	1,038,156.00	3,683,879.00
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-	-
7. Accounts Receivable (line 2c							
a. minus lines 5 & 6)	1,724,430.00	-	-	332,833.00	20,000.00	183,204.00	1,132,355.19
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	1,724,430.00	-	-	332,833.00	20,000.00	183,204.00	1,132,355.19
8. Contributed Matching Funds	-	-	-	-	-	-	-
9. Total Available	6,133,262.00	-	-	801,746.60	-	1,221,360.00	4,816,234.19
EXPENDITURES							
10. Donor-Authorized Expenditures	6,830,520.66	-	110,842.02	458,391.09	124,731.59	-	4,816,234.19
11. Non Donor-Authorized Expenditures	-	-	-	-	-	-	14,150,343.40
12. Total Expenditures (line 10	6,830,520.66	-	110,842.02	458,391.09	124,731.59	-	18,966,577.59
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,604,437.31	308,454.00	905,548.51	3,725,834.61	4,787.08	1,221,360.00	-

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	SPECIAL EDUCATION DISCRETIONARY	SP ED - LOW INCIDENCE	MENTAL HEALTH RELATED SERVICES GF	SPECIAL ED EARLY INTERVENTION GRANT	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS	ARTS AND MUSIC IN SCHOOLS (AMS)	SCHOOL TRANSPORTATION
	6501	6531	6546	6547	6762	6770	7230
	25336		24536	25455	25677	25739	23366
	8590	8792	8590	8590	8590	8590	8699
	600	520	520	520	410		322
AWARD							
1. a. Prior Year Restricted Ending Balance	-	743,288.59	114,496.77	339,959.48	4,114,018.97	1,623,935.00	-
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	-	743,288.59	114,496.77	339,959.48	4,114,018.97	1,623,935.00	-
2. a. Current Year Award	-	213,892.00	659,021.00	630,257.00	-	1,561,173.00	35,471.26
b. Other Adjustments	-	-	-	-	-	-	-
c. Adj Curr Yr Award (sum	-	213,892.00	659,021.00	630,257.00	-	1,561,173.00	35,471.26
3. Required Matching Funds/Other	-	-	-	-	-	-	1,609,204.95
4. Total Available Award (sum	-	957,180.59	773,517.77	970,216.48	4,114,018.97	3,185,108.00	1,644,676.21
REVENUES							
5. Cash Received in Current Year	-	192,253.00	640,262.00	574,183.00	-	1,420,386.00	26,105.76
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-	-
7. Accounts Receivable (line 2c							
a. minus lines 5 & 6)	-	21,639.00	18,759.00	56,074.00	-	140,787.00	9,365.50
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	-	21,639.00	18,759.00	56,074.00	-	140,787.00	9,365.50
8. Contributed Matching Funds	12,328.29	-	-	-	-	-	1,609,204.95
9. Total Available	12,328.29	213,892.00	659,021.00	630,257.00	-	1,561,173.00	1,644,676.21
EXPENDITURES							
10. Donor-Authorized Expenditures	-	47,177.92	679,108.70	108,021.28	4,114,018.97	-	1,644,676.21
11. Non Donor-Authorized Expenditures	12,328.29	-	-	-	-	-	-
12. Total Expenditures (line 10	12,328.29	47,177.92	679,108.70	108,021.28	4,114,018.97	-	1,644,676.21
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	-	910,002.67	94,409.07	862,195.20	-	3,185,108.00	-

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	SPECIAL ED TRANSPORTATION	CLASS SCH EMP PROF DEV BLOCK GRANT	COLLEGE&CAREER ACCESS PATHWAYS	LCFF EQUITY MULTIPLIER	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT
	7240	7311	7339	7399	7412	7413
	10034	25425		25717	25580	25635
	8677	8590	8590	8590	8590	8590
	322	500			410	410
AWARD						
1. a. Prior Year Restricted Ending Balance	-	50,979.11	257,005.92	201,049.00	83,114.25	167,454.00
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	-	50,979.11	257,005.92	201,049.00	83,114.25	167,454.00
2. a. Current Year Award	910,669.00	-	-	199,079.00	-	-
b. Other Adjustments	-	-	-	-	-	-
c. Adj Curr Yr Award (sum	910,669.00	-	-	199,079.00	-	-
3. Required Matching Funds/Other	2,444,880.83	-	-	-	-	-
4. Total Available Award (sum	3,355,549.83	50,979.11	257,005.92	400,128.00	83,114.25	167,454.00
REVENUES						
5. Cash Received in Current Year	773,446.00	-	(30,000.00)	159,264.00	-	-
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-
7. Accounts Receivable (line 2c						
a. minus lines 5 & 6)	137,223.00	-	30,000.00	39,815.00	-	-
b. Noncurrent Accounts Receivable	-	-	-	-	-	-
c. Current Accounts Receivable	137,223.00	-	30,000.00	39,815.00	-	-
8. Contributed Matching Funds	2,444,880.83	-	-	-	-	-
9. Total Available	3,355,549.83	-	-	199,079.00	-	-
EXPENDITURES						
10. Donor-Authorized Expenditures	3,355,549.83	-	59,724.74	141,706.40	-	62,540.24
11. Non Donor-Authorized Expenditures	-	-	-	-	-	-
12. Total Expenditures (line 10	3,355,549.83	-	59,724.74	141,706.40	-	62,540.24
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	-	50,979.11	197,281.18	258,421.60	83,114.25	104,913.76

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM (CSESAP)	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT COVID-19 AB 86	LEARNING RECOVERY BLOCK GRANT	ETHNIC STUDIES LOCAL SUPPORT	LITERACY SCREENINGS PROF DEV
	7415	7425	7435	7810	7850
		25561/25562	25695	25583	25769
	8590	8590	8590	8590	8590
		500	410	420	530
AWARD					
1. a. Prior Year Restricted Ending Balance	-	3,599.55	10,020,456.77	9,989.39	-
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	-	3,599.55	10,020,456.77	9,989.39	-
2. a. Current Year Award	145,714.00	-	-	-	42,125.00
b. Other Adjustments	-	-	-	-	-
c. Adj Curr Yr Award (sum	145,714.00	-	-	-	42,125.00
3. Required Matching Funds/Other	-	-	-	-	-
4. Total Available Award (sum	145,714.00	3,599.55	10,020,456.77	9,989.39	42,125.00
REVENUES					
5. Cash Received in Current Year	-	-	-	-	42,125.00
6. Amounts Included in Line 5 for Prior	-	-	-	-	-
7. Accounts Receivable (line 2c					
a. minus lines 5 & 6)	145,714.00	-	-	-	-
b. Noncurrent Accounts Receivable	-	-	-	-	-
c. Current Accounts Receivable	145,714.00	-	-	-	-
8. Contributed Matching Funds	-	-	-	-	-
9. Total Available	145,714.00	-	-	-	42,125.00
EXPENDITURES					
10. Donor-Authorized Expenditures	145,714.00	3,599.55	4,146,217.02	3,091.52	3,911.12
11. Non Donor-Authorized Expenditures	-	-	-	-	-
12. Total Expenditures (line 10	145,714.00	3,599.55	4,146,217.02	3,091.52	3,911.12
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	-	-	5,874,239.75	6,897.87	38,213.88

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	ROUTINE, REPAIR & MAINTENANCE	EXPANDED LEARNING OPPORTUNITIES PROGRAM	CA CLEAN ENERGY JOBS ACT	EDUCATOR EFFECTIVENESS BLOCK GRANT TBL	LOTTERY- RESTRICTED	SPECIAL EDUCATION	MENTAL HEALTH- RELATED SERVICES
	8100	2600	6230	6266	6300	6500	6546
	10035	25601	25229	25575	10056		24536
	8980	8590	8590	8590	8560		8590
	321	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09
AWARD							
1. a. Prior Year Restricted Ending Balance	-	112,627.85	62,870.10	26,459.48	30,839.78	-	16,727.00
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	-	112,627.85	62,870.10	26,459.48	30,839.78	-	16,727.00
2. a. Current Year Award	-	232,701.00	-	-	19,342.81	-	17,533.00
b. Other Adjustments	-	-	-	-	2,619.95	-	-
c. Adj Curr Yr Award (sum	-	232,701.00	-	-	21,962.76	-	17,533.00
3. Required Matching Funds/Other	4,366,508.17	-	-	-	-	-	-
4. Total Available Award (sum	4,366,508.17	345,328.85	62,870.10	26,459.48	52,802.54	-	34,260.00
REVENUES							
5. Cash Received in Current Year	-	167,274.00	-	-	13,350.76	-	15,843.00
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-	-
7. Accounts Receivable (line 2c							
a. minus lines 5 & 6)	-	65,427.00	-	-	8,612.00	-	1,690.00
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	-	65,427.00	-	-	8,612.00	-	1,690.00
8. Contributed Matching Funds	-	-	-	-	-	270,437.00	-
9. Total Available	-	232,701.00	-	-	21,962.76	270,437.00	17,533.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,366,508.17	227,735.41	-	3,720.40	6,967.49	-	8,155.90
11. Non Donor-Authorized Expenditures	-	-	-	-	-	270,437.00	-
12. Total Expenditures (line 10	4,366,508.17	227,735.41	-	3,720.40	6,967.49	270,437.00	8,155.90
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	-	117,593.44	62,870.10	22,739.08	45,835.05	-	26,104.10

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS	ARTS AND MUSIC IN SCHOOLS (AMS)	CLASSIFIED PROF DEV BLOCK GRANT	LEARNING RECOVERY BLOCK GRANT	LITERACY SCREENINGS PROF DEV	CalWORKS ADULT ED	ADULT EDUCATION GRANT PRGM
	6762	6770	7311	7435	7850	6371	6391
	25677	25739	25425	25695	25769	23434	25313
	8590	8590	8590	8590	8590	8590	8590
	FUND 09	FUND 09	FUND 09	FUND 09	FUND 09	FUND 11	FUND 11
AWARD							
1. a. Prior Year Restricted Ending Balance	123,064.17	33,779.00	757.56	169,087.80	-	57,420.14	39,591.84
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	123,064.17	33,779.00	757.56	169,087.80	-	57,420.14	39,591.84
2. a. Current Year Award	-	34,841.00	-	-	1,820.00	34,475.00	1,392,869.00
b. Other Adjustments	-	-	-	-	-	-	-
c. Adj Curr Yr Award (sum	-	34,841.00	-	-	1,820.00	34,475.00	1,392,869.00
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum	123,064.17	68,620.00	757.56	169,087.80	1,820.00	91,895.14	1,432,460.84
REVENUES							
5. Cash Received in Current Year	-	31,703.00	-	-	1,820.00	34,475.00	1,387,869.00
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-	-
7. Accounts Receivable (line 2c	-	-	-	-	-	-	-
a. minus lines 5 & 6)	-	3,138.00	-	-	-	-	5,000.00
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	-	3,138.00	-	-	-	-	5,000.00
8. Contributed Matching Funds	-	-	-	-	-	-	-
9. Total Available	-	34,841.00	-	-	1,820.00	34,475.00	1,392,869.00
EXPENDITURES							
10. Donor-Authorized Expenditures	115,920.78	38,808.35	-	169,087.80	-	-	1,409,583.65
11. Non Donor-Authorized Expenditures	-	-	-	-	-	-	-
12. Total Expenditures (line 10	115,920.78	38,808.35	-	169,087.80	-	-	1,409,583.65
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	7,143.39	29,811.65	757.56	-	1,820.00	91,895.14	22,877.19

FOR CATEGORICALS SUBJECT TO ENDING FUND BALANCE

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION	ADULT EDUCATION GRANT PRGM	CHILD DEVELOPMENT RESERVE ACCT (CCTR)	CHILD DEVELOPMENT RESERVE (CSPP)	CHILD DEV RESERVE	CHILD DEV PROGRAMS	OTHER - STATE PRESCHOOL	CHILD NUTRITION: COVID STATE SUPPLEMENTAL MEAL REIMBURSEMENT
	7813	6129	6130	6145	6160	7810	7027
		10162	10050	24861			25530
	8590	8990	8590	8590	8590	8590	8520
	FUND 11	FUND 12	FUND 12	FUND 12	FUND 12	FUND 12	FUND 13
AWARD							
1. a. Prior Year Restricted Ending Balance	48,844.49	96,219.78	105,939.93	10,203.48	43,695.00	426,076.43	2,176.14
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal (sum	48,844.49	96,219.78	105,939.93	10,203.48	43,695.00	426,076.43	2,176.14
2. a. Current Year Award	-	-	-	-	61,507.00	283,850.00	-
b. Other Adjustments	-	31,843.74	56,271.12	-	-	-	-
c. Adj Curr Yr Award (sum	-	31,843.74	56,271.12	-	61,507.00	283,850.00	-
3. Required Matching Funds/Other	-	-	-	-	-	-	-
4. Total Available Award (sum	48,844.49	128,063.52	162,211.05	10,203.48	105,202.00	709,926.43	2,176.14
REVENUES							
5. Cash Received in Current Year	-	31,843.74	56,271.12	-	41,948.00	283,850.00	-
6. Amounts Included in Line 5 for Prior	-	-	-	-	-	-	-
7. Accounts Receivable (line 2c							
a. minus lines 5 & 6)	-	-	-	-	19,559.00	-	-
b. Noncurrent Accounts Receivable	-	-	-	-	-	-	-
c. Current Accounts Receivable	-	-	-	-	19,559.00	-	-
8. Contributed Matching Funds	-	-	-	-	-	-	-
9. Total Available	-	31,843.74	56,271.12	-	61,507.00	283,850.00	-
EXPENDITURES							
10. Donor-Authorized Expenditures	48,844.49	-	-	-	-	81,414.93	-
11. Non Donor-Authorized Expenditures	-	-	-	-	-	-	-
12. Total Expenditures (line 10	48,844.49	-	-	-	-	81,414.93	-
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	-	128,063.52	162,211.05	10,203.48	105,202.00	628,511.50	2,176.14

STATE PROGRAM NAME RESOURCE CODE PCA NUMBER REVENUE OBJECT LOCAL DESCRIPTION		KITCHEN INFRASTRUCTURE & TRAINING FUNDS	CHILD NUTRITION: KITCHEN INFRASTRUCTURE & TRAINING FUNDS - 2022 KIT	COMMERCIAL DISHWASHER GRANT	TOTAL
		7028	7032	7034	
		25590	25672	25753	
		8520	8520	8520	
		FUND 13	FUND 13	FUND 13	
AWARD					
1.	a. Prior Year Restricted Ending Balance	397.78	903,709.37	-	28,178,372.19
	b. Restr Bal Transfers (Obj 8997)	-	-	-	-
	c. Adj PY Restricted Ending Bal (sum	397.78	903,709.37	-	28,178,372.19
2.	a. Current Year Award	-	-	119,370.00	19,812,686.80
	b. Other Adjustments	-	-	-	(153,639.13)
	c. Adj Curr Yr Award (sum	-	-	119,370.00	19,659,047.67
3.	Required Matching Funds/Other	-	-	-	8,420,593.95
4.	Total Available Award (sum	397.78	903,709.37	119,370.00	56,258,013.81
REVENUES					
5.	Cash Received in Current Year	-	-	107,433.00	15,551,485.98
6.	Amounts Included in Line 5 for Prior	-	-	-	-
7.	Accounts Receivable (line 2c				
	a. minus lines 5 & 6)	-	-	11,937.00	4,107,561.69
	b. Noncurrent Accounts Receivable	-	-	-	-
	c. Current Accounts Receivable	-	-	11,937.00	4,107,561.69
8.	Contributed Matching Funds	-	-	-	4,336,851.07
9.	Total Available	-	-	119,370.00	23,995,898.74
EXPENDITURES					
10.	Donor-Authorized Expenditures	-	829,175.03	-	34,161,699.45
11.	Non Donor-Authorized Expenditures	-	-	-	14,433,108.69
12.	Total Expenditures (line 10	-	829,175.03	-	48,594,808.14
RESTRICTED ENDING BALANCE					
13.	Current Year (line 4 minus line 10)	397.78	74,534.34	119,370.00	22,096,314.36

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	21,211,000.00		21,211,000.00		3,203,000.00	18,008,000.00	1,893,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,785,000.00		7,785,000.00		445,000.00	7,340,000.00	460,000.00
Leases Payable	1,693,856.00	(1.00)	1,693,855.00	320,979.00	901,652.00	1,113,182.00	751,462.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	100,506,000.00	16,035,000.00	116,541,000.00			116,541,000.00	
Total/Net OPEB Liability	20,828,859.00		20,828,859.00		315,619.00	20,513,240.00	
Compensated Absences Payable	703,525.19	992,015.00	1,695,540.19		703,067.25	992,472.94	992,472.94
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	152,728,240.19	17,027,014.00	169,755,254.19	320,979.00	5,568,338.25	164,507,894.94	4,096,934.94
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

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	172,007,132.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,758,098.06
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	243,723.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,371,131.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,377,580.88
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	283,801.30
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,276,237.87
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				157,972,796.88
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,437.22
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,723.32
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.)		142,230,790.68		16,716.65
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)		142,230,790.68		16,716.65
B. Required effort (Line A.2 times 90%)		128,007,711.61		15,044.99
C. Current year expenditures (Line I.E and Line II.B)		157,972,796.88		18,723.32
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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,964,615.08
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) 126,774,363.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.70%

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) 6,445,827.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,153,528.10

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	797,563.13
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)	438.44
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,397,357.21
9. Carry-Forward Adjustment (Part IV, Line F)	1,633,309.30
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,030,666.50
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	93,134,504.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,050,653.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,957,227.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,264,274.77
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	262,997.95
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,431,249.40
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)	359,121.80
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)	239,482.44
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)	16,171,865.14
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)	8,890.05
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)	49,647.31
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,892,194.27
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,374,918.19
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,147,113.12
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)	157,344,140.05
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)	6.61%
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)	7.65%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	10,397,357.21
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,211,529.19)
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 (4.80%) times Part III, Line B19); zero if negative	1,633,309.30
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,633,309.30
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)	1,633,309.30

Approved indirect cost rate: 4.80%
Highest rate used in any program: 4.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,327,716.32	255,730.38	4.80%
01	3010	1,692,260.07	81,228.48	4.80%
01	3182	209,776.34	9,355.92	4.46%
01	3225	345,023.08	16,561.11	4.80%
01	3311	33,502.50	287.98	0.86%
01	3327	130,973.64	6,286.73	4.80%
01	3386	20,378.87	978.93	4.80%
01	3550	91,034.35	4,369.65	4.80%
01	4035	370,585.29	17,788.09	4.80%
01	4127	179,185.56	8,600.91	4.80%
01	4203	256,457.19	12,309.95	4.80%
01	4510	1,500.96	72.05	4.80%
01	5634	32,370.47	1,553.78	4.80%
01	6010	1,443,723.49	69,298.73	4.80%
01	6053	40,881.14	1,962.29	4.80%
01	6266	105,765.29	5,076.73	4.80%
01	6331	119,018.69	5,712.90	4.80%
01	6387	325,504.48	15,624.21	4.80%
01	6388	6,454.47	258.18	4.00%
01	6520	142,352.09	6,832.91	4.80%
01	6546	648,004.48	31,104.22	4.80%
01	6547	93,627.18	4,494.10	4.80%
01	6690	38,456.58	1,845.92	4.80%
01	6762	3,925,590.62	188,428.35	4.80%
01	7220	130,291.80	6,254.00	4.80%
01	7339	56,989.26	2,735.48	4.80%
01	7399	135,216.03	6,490.37	4.80%
01	7413	59,675.80	2,864.44	4.80%
01	7435	2,978,260.52	142,956.50	4.80%
01	7810	6,681.90	320.74	4.80%
01	9010	295,103.50	1,336.73	0.45%
09	2600	217,304.78	10,430.63	4.80%
09	3010	4,997.26	239.87	4.80%
09	6053	37,316.59	1,791.13	4.80%
09	6266	3,550.00	170.40	4.80%
09	6546	7,782.35	373.55	4.80%
09	6762	110,611.43	5,309.35	4.80%

Woodland Joint Unified
Yolo County

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

5126710 0000000
Form ICR
F8AUSAJZTP(2024-25)

09	6770	38,424.11	384.24	1.00%
09	7422	4,900.64	235.23	4.80%
09	7435	161,343.32	7,744.48	4.80%
11	6391	1,340,824.09	64,359.56	4.80%
11	7810	46,607.34	2,237.15	4.80%
12	6052	2,329.30	111.81	4.80%
12	6105	2,207,812.71	105,975.01	4.80%
12	6127	75,676.85	3,632.49	4.80%
12	7810	77,686.00	3,728.93	4.80%
12	9010	126.33	6.06	4.80%
13	5310	3,828,574.30	183,771.57	4.80%

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	74,960,977.07		74,960,977.07			75,258,885.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,436.98		8,436.98			8,174.36
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	7,963.92		7,963.92	7,940.19		7,940.19
2. Total Charter Schools ADA (Form A, Line C9)	210.44		210.44	210.44		210.44
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,174.36			8,150.63
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	217,844.89		217,844.89	217,820.00		217,820.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	18,122.69		18,122.69	70,702.00		70,702.00
4. Secured Roll Taxes (Object 8041)	35,692,213.14		35,692,213.14	36,121,931.00		36,121,931.00
5. Unsecured Roll Taxes (Object 8042)	2,229,348.75		2,229,348.75	2,242,467.00		2,242,467.00
6. Prior Years' Taxes (Object 8043)	26,952.08		26,952.08	18,257.00		18,257.00
7. Supplemental Taxes (Object 8044)	634,571.64		634,571.64	625,154.00		625,154.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,503,317.92		3,503,317.92	3,043,199.00		3,043,199.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	59,133.63		59,133.63	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	446,179.95		446,179.95	504,180.00		504,180.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	42,827,684.69	0.00	42,827,684.69	42,843,710.00	0.00	42,843,710.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	42,827,684.69	0.00	42,827,684.69	42,843,710.00	0.00	42,843,710.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,336,681.15			1,243,651.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,366,508.17		4,366,508.17	4,497,650.00		4,497,650.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,366,508.17	0.00	5,703,189.32	4,497,650.00	0.00	5,741,301.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	84,047,183.00		84,047,183.00	83,971,525.00		83,971,525.00
25. LCFF State Aid - Prior Years (Object 8019)	132,001.00		132,001.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	84,179,184.00	0.00	84,179,184.00	83,971,525.00	0.00	83,971,525.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	166,608,072.86		166,608,072.86	156,153,650.00		156,153,650.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,634,377.42		4,634,377.42	1,518,989.00		1,518,989.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			74,960,977.07			75,258,885.49
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9689			0.9971
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			75,258,885.49			79,873,251.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			42,827,684.69			42,843,710.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			980,923.20			978,075.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			38,134,390.12			42,770,842.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			38,134,390.12			42,770,842.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			2,316,479.91			840,998.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			45,144,164.60			43,684,708.80
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			35,817,910.21			41,929,843.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			45,144,164.60			
b. State Subventions (Line D8)			35,817,910.21			
c. Less: Excluded Appropriations (Line C23)			5,703,189.32			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			75,258,885.49			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			75,258,885.49			79,873,251.60
12. Appropriations Subject to the Limit (Line D9d)			75,258,885.49			

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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	2,402,718.93		3,413,318.88	5,816,037.81
2. State Lottery Revenue	8560	1,722,696.54		823,709.36	2,546,405.90
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		4,125,415.47	0.00	4,237,028.24	8,362,443.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,850,179.18		0.00	2,850,179.18
2. Classified Salaries	2000-2999	22,626.07		0.00	22,626.07
3. Employee Benefits	3000-3999	896,216.58		0.00	896,216.58
4. Books and Supplies	4000-4999	752.20		253,854.32	254,606.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,232.00			10,232.00
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			211,504.26	211,504.26
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)		3,780,006.03	0.00	465,358.58	4,245,364.61
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	345,409.44	0.00	3,771,669.66	4,117,079.10
D. COMMENTS:					
Hotspots for students that do not have internet access at home, digital student subscriptions for 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.

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	168,082.11	0.00	168,082.11	11,774.25		179,856.36
1110	Regular Education, K-12	76,440,719.74	27,331,941.57	103,772,661.31	7,269,333.45		111,041,994.76
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,370,119.58	232,813.94	1,602,933.52	112,286.40		1,715,219.92
3300	Independent Study Centers	222,463.11	135,314.07	357,777.18	25,062.49		382,839.67
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,334,518.42	558,753.48	3,893,271.90	272,725.89		4,165,997.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	3,424,443.09	439,020.59	3,863,463.68	270,637.81		4,134,101.49
4850	Migrant Education	141,371.90	0.00	141,371.90	9,903.18		151,275.08
5000-5999	Special Education	29,053,672.77	11,120,298.90	40,173,971.67	2,814,209.37		42,988,181.04
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	263,536.60	0.00	263,536.60	18,460.89		281,997.49
8500	Child Care and Development Services	0.00	997,316.12	997,316.12	69,862.56		1,067,178.68
Other Costs							
----	Food Services					457,240.46	457,240.46
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,152,488.78	1,152,488.78
----	Other Outgo					3,897,630.88	3,897,630.88
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	754,952.99		754,952.99
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(363,822.58)		(363,822.58)
----	Total General Fund and Charter Schools Funds Expenditures	114,418,927.32	40,815,458.67	155,234,385.99	11,265,386.70	5,507,360.12	172,007,132.81

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	167,426.99	655.12	0.00	0.00	0.00	0.00	0.00			0.00	0.00	168,082.11
	1110 Regular Education, K-12	74,029,714.68	449,623.97	25,054.26	1,206.73	662,202.22	0.00	1,264,274.77			8,643.11	0.00	76,440,719.74
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	988,735.06	0.00	10.45	188,171.44	153,396.85	0.00	0.00			39,805.78	0.00	1,370,119.58
	3300 Independent Study Centers	222,463.11	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	222,463.11
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	3,210,072.81	124,288.49	0.00	0.00	0.00	0.00	0.00			157.12	0.00	3,334,518.42
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	2,291,391.54	217,933.56	914,358.99	0.00	759.00	0.00	0.00			0.00	0.00	3,424,443.09
	4850 Migrant Education	57,144.73	80,978.69	3,248.48	0.00	0.00	0.00	0.00			0.00	0.00	141,371.90
	5000-5999 Special Education	19,294,568.01	1,557,455.50	4,490.71	1,611.00	4,819,275.68	3,376,271.87	0.00			0.00	0.00	29,053,672.77
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	538.65	0.00	0.00	0.00		262,997.95	0.00	0.00	0.00	263,536.60
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		100,261,516.93	2,430,935.33	947,701.54	190,989.17	5,635,633.75	3,376,271.87	1,264,274.77	262,997.95	0.00	48,606.01	0.00	114,418,927.32

* 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	10,664,541.82	15,086,973.06	1,580,426.69	27,331,941.57
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	232,813.94	0.00	0.00	232,813.94
3300	Independent Study Centers	49,888.71	85,425.36	0.00	135,314.07
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	558,753.48	0.00	0.00	558,753.48
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	439,020.59	0.00	0.00	439,020.59
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,554,618.94	1,551,894.06	1,013,785.90	11,120,298.90
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	598,664.44	398,651.68	0.00	997,316.12
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		21,098,301.92	17,122,944.16	2,594,212.59	40,815,458.67

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,431,249.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,804,949.34
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,393,010.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,629,209.28
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	114,418,927.32
2	Total Allocated Costs (from Form PCR, Column 2, Total)	40,815,458.67
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	155,234,385.99
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,895,384.27
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,374,918.19
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,506,955.33
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,777,257.79
D.	Total Direct Charged and Allocated Costs (B3 + C5)	166,011,643.78
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.01%

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)	457,240.46				457,240.46
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,152,488.78		1,152,488.78
Other Outgo (Objects 1000 - 7999)				3,897,630.88	3,897,630.88
Total Other Costs	457,240.46	0.00	1,152,488.78	3,897,630.88	5,507,360.12

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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,958,334.86	1,414,451.21	9,108,241.55	6,617,274.29	17,113,615.68	9,328.49	2,594,212.59
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	320.65	320.65	320.65		529.83	529.83	410.00
3100 Alternative Schools							
3200 Continuation Schools	7.00	7.00	7.00				
3300 Independent Study Centers	1.50	1.50	1.50		3.00	3.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	16.80	16.80	16.80				
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	13.20	13.20	13.20				
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	58.25	58.25	58.25	58.25	54.50	54.50	263.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	18.00	18.00	18.00		14.00	14.00	
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	435.40	435.40	435.40	58.25	601.33	601.33	673.00

Woodland Joint Unified
Yolo County

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

57 72710 0000000
Form SIAA
F8AUSAJZTP(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(148,211.29)	0.00	(390,501.46)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							708,295.60	90,981.58
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	85,624.37	0.00	26,678.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							87,368.00	297,262.78
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	10,098.20	0.00	66,596.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7.26
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	12,145.33	0.00	113,454.30	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	114,272.16
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,018.39	0.00	183,771.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	184,022.37
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	73,819.94
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							27.49	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	35,325.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	35,325.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	148,211.29	(148,211.29)	390,501.46	(390,501.46)	0.00	0.00	795,691.09	795,691.09

Woodland Joint Unified
Yolo County

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

57 72710 0000000
Report SEMA
F8AUSAJZTP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,818.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,203,376.59	0.00	487,570.18	0.00	332,010.01	6,273,199.00		9,296,155.78
2000-2999	Classified Salaries	2,476,727.58	0.00	0.00	0.00	187,137.60	4,233,126.94		6,896,992.12
3000-3999	Employee Benefits	1,942,675.39	0.00	201,105.76	0.00	227,335.67	4,422,965.20		6,794,082.02
4000-4999	Books and Supplies	296,447.26	0.00	0.00	0.00	4,922.64	104,090.32		405,460.22
5000-5999	Services and Other Operating Expenditures	385,996.56	0.00	2,338.56	0.00	89,992.00	5,182,655.51		5,660,982.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,344,974.38	0.00	691,014.50	0.00	841,397.92	20,216,036.97	0.00	29,093,423.77
7310	Transfers of Indirect Costs	44,827.11	0.00	0.00	0.00	4,494.10	663.66		49,984.87
7350	Transfers of Indirect Costs - Interfund	373.55	0.00	0.00	0.00	0.00	0.00		373.55
PCRA	Program Cost Report Allocations	11,120,298.85							11,120,298.85
	Total Indirect Costs and PCR Allocations	11,165,499.51	0.00	0.00	0.00	4,494.10	663.66	0.00	11,170,657.27
	TOTAL COSTS	18,510,473.89	0.00	691,014.50	0.00	845,892.02	20,216,700.63	0.00	40,264,081.04
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	106,469.94	0.00	0.00	0.00	89,886.27	435.00		196,791.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	187,137.60	3,933,419.06		4,120,556.66
3000-3999	Employee Benefits	24,503.70	0.00	0.00	0.00	119,500.05	1,906,381.07		2,050,384.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,056.16		1,056.16
5000-5999	Services and Other Operating Expenditures	19,322.71	0.00	0.00	0.00	0.00	33,667.05		52,989.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	150,296.35	0.00	0.00	0.00	396,523.92	5,874,958.34	0.00	6,421,778.61
7310	Transfers of Indirect Costs	7,553.64	0.00	0.00	0.00	0.00	0.00		7,553.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,553.64	0.00	0.00	0.00	0.00	0.00	0.00	7,553.64
	TOTAL BEFORE OBJECT 8980	157,849.99	0.00	0.00	0.00	396,523.92	5,874,958.34	0.00	6,429,332.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,175,791.05
	TOTAL COSTS								2,253,541.20
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,096,906.65	0.00	487,570.18	0.00	242,123.74	6,272,764.00		9,099,364.57

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	2,476,727.58	0.00	0.00	0.00	0.00	299,707.88		2,776,435.46
3000-3999	Employee Benefits	1,918,171.69	0.00	201,105.76	0.00	107,835.62	2,516,584.13		4,743,697.20
4000-4999	Books and Supplies	296,447.26	0.00	0.00	0.00	4,922.64	103,034.16		404,404.06
5000-5999	Services and Other Operating Expenditures	366,673.85	0.00	2,338.56	0.00	89,992.00	5,148,988.46		5,607,992.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,194,678.03	0.00	691,014.50	0.00	444,874.00	14,341,078.63	0.00	22,671,645.16
7310	Transfers of Indirect Costs	37,273.47	0.00	0.00	0.00	4,494.10	663.66		42,431.23
7350	Transfers of Indirect Costs - Interfund	373.55	0.00	0.00	0.00	0.00	0.00		373.55
PCRA	Program Cost Report Allocations	11,120,298.85							11,120,298.85
	Total Indirect Costs and PCR Allocations	11,157,945.87	0.00	0.00	0.00	4,494.10	663.66	0.00	11,163,103.63
	TOTAL BEFORE OBJECT 8980	18,352,623.90	0.00	691,014.50	0.00	449,368.10	14,341,742.29	0.00	33,834,748.79
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,175,791.05
	TOTAL COSTS								38,010,539.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	514,462.67	0.00	56,054.12	0.00	0.00	124.10		570,640.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	28,175.05		28,175.05
3000-3999	Employee Benefits	157,080.79	0.00	17,318.31	0.00	0.00	15,994.04		190,393.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37.91		37.91
5000-5999	Services and Other Operating Expenditures	40,825.55	0.00	0.00	0.00	0.00	0.00		40,825.55
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	712,369.01	0.00	73,372.43	0.00	0.00	44,331.10	0.00	830,072.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	712,369.01	0.00	73,372.43	0.00	0.00	44,331.10	0.00	830,072.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,175,791.05
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								16,877,989.52
	TOTAL COSTS								21,883,853.11

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

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

2023-24 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)		0.00	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	0.00

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

SELPA: Yolo County (BH)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

SELPA:

Yolo County (BH)

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

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

If (b) is greater than (a).

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

(c)

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

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Av ailable for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum av ailable for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Av ailable to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

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

SECTION 3

Column A

Column B

Column C

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

SELPA: Yolo County (BH)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

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

Actual
Expenditures
Comparison
Year
FY 2023-24

Difference
(A - B)

40,264,081.04
2,253,541.20
38,010,539.84

38,010,539.84

32,818,923.24

0.00
32,818,923.24

0.00
0.00
32,818,923.24

5,191,616.60

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Actual
FY 2024-25

Comparison
Year
FY 2023-24

Difference

40,264,081.04
2,253,541.20
38,010,539.84

38,010,539.84
1,818.00
20,907.89

32,818,923.24

0.00
32,818,923.24

0.00
0.00
32,818,923.24
1,797.00
18,263.17

2,644.71

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison
Year

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)148
57 72710 0000000
Report SEMA
F8AUSAJZTP(2024-25)

SELPA:	Yolo County (BH)	FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	21,883,853.11	18,670,433.52	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		18,670,433.52	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	21,883,853.11	18,670,433.52	3,213,419.59
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .			
		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	21,883,853.11	18,670,433.52	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		18,670,433.52	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	21,883,853.11	18,670,433.52	
	b. Special education unduplicated pupil count	1,818.00	1,797.00	
	c. Per capita local expenditures (Test4a/Test4b)	12,037.32	10,389.78	1,647.54
	If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .			
	Norma Palomar	530-406-3219		
	Contact Name	Telephone Number		
	Director, Fiscal Services	norma.palomar@wjusd.org		
	Title	Email Address		

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA:

Yolo County (BH)

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

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

SELPA:

Yolo County (BH)

Object Code	Description	Adjustments*	Total
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

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

Woodland Joint Unified
Yolo County

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

57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,818.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,238,963.00	0.00	420,446.00	0.00	259,269.00	6,917,481.00		9,836,159.00
2000-2999	Classified Salaries	2,289,006.00	0.00	0.00	0.00	214,459.00	5,025,300.00		7,528,765.00
3000-3999	Employee Benefits	2,051,953.00	0.00	170,220.00	0.00	200,859.00	5,136,110.00		7,559,142.00
4000-4999	Books and Supplies	298,223.00	0.00	0.00	0.00	163,311.00	293,106.00		754,640.00
5000-5999	Services and Other Operating Expenditures	375,197.00	0.00	2,394.00	0.00	300,000.00	5,214,804.00		5,892,395.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,253,342.00	0.00	593,060.00	0.00	1,137,898.00	22,586,801.00	0.00	31,571,101.00
7310	Transfers of Indirect Costs	52,400.00	0.00	0.00	0.00	29,083.00	0.00		81,483.00
7350	Transfers of Indirect Costs - Interfund	1,043.00	0.00	0.00	0.00	0.00	0.00		1,043.00
	Total Indirect Costs	53,443.00	0.00	0.00	0.00	29,083.00	0.00	0.00	82,526.00
	TOTAL COSTS	7,306,785.00	0.00	593,060.00	0.00	1,166,981.00	22,586,801.00	0.00	31,653,627.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	2,184,989.00	0.00	420,446.00	0.00	198,838.00	6,917,481.00		9,721,754.00
2000-2999	Classified Salaries	2,289,006.00	0.00	0.00	0.00	0.00	358,623.00		2,647,629.00
3000-3999	Employee Benefits	2,038,983.00	0.00	170,220.00	0.00	83,521.00	2,856,406.00		5,149,130.00
4000-4999	Books and Supplies	264,150.00	0.00	0.00	0.00	162,651.00	293,106.00		719,907.00
5000-5999	Services and Other Operating Expenditures	375,197.00	0.00	2,394.00	0.00	300,000.00	5,185,153.00		5,862,744.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,152,325.00	0.00	593,060.00	0.00	745,010.00	15,610,769.00	0.00	24,101,164.00
7310	Transfers of Indirect Costs	50,620.00	0.00	0.00	0.00	29,043.00	0.00		79,663.00
7350	Transfers of Indirect Costs - Interfund	1,043.00	0.00	0.00	0.00	0.00	0.00		1,043.00
	Total Indirect Costs	51,663.00	0.00	0.00	0.00	29,043.00	0.00	0.00	80,706.00
	TOTAL BEFORE OBJECT 8980	7,203,988.00	0.00	593,060.00	0.00	774,053.00	15,610,769.00	0.00	24,181,870.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,277,641.00
	TOTAL COSTS								29,459,511.00

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

154
57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	483,986.00	0.00	57,027.00	0.00	0.00	0.00		541,013.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	81,541.00		81,541.00
3000-3999	Employee Benefits	131,369.00	0.00	17,873.00	0.00	0.00	39,455.00		188,697.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	615,355.00	0.00	74,900.00	0.00	0.00	120,996.00	0.00	811,251.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	615,355.00	0.00	74,900.00	0.00	0.00	120,996.00	0.00	811,251.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								5,277,641.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								18,378,199.00
	TOTAL COSTS								24,467,091.00

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

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

155
57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,818.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,203,376.59	0.00	487,570.18	0.00	332,010.01	6,273,199.00		9,296,155.78
2000-2999	Classified Salaries	2,476,727.58	0.00	0.00	0.00	187,137.60	4,233,126.94		6,896,992.12
3000-3999	Employee Benefits	1,942,675.39	0.00	201,105.76	0.00	227,335.67	4,422,965.20		6,794,082.02
4000-4999	Books and Supplies	296,447.26	0.00	0.00	0.00	4,922.64	104,090.32		405,460.22
5000-5999	Services and Other Operating Expenditures	385,996.56	0.00	2,338.56	0.00	89,992.00	5,182,655.51		5,660,982.63
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,344,974.38	0.00	691,014.50	0.00	841,397.92	20,216,036.97	0.00	29,093,423.77
7310	Transfers of Indirect Costs	44,827.11	0.00	0.00	0.00	4,494.10	663.66		49,984.87
7350	Transfers of Indirect Costs - Interfund	373.55	0.00	0.00	0.00	0.00	0.00		373.55
PCRA	Program Cost Report Allocations (non-add)	11,120,298.85							11,120,298.85
	Total Indirect Costs	45,200.66	0.00	0.00	0.00	4,494.10	663.66	0.00	50,358.42
	TOTAL COSTS	7,390,175.04	0.00	691,014.50	0.00	845,892.02	20,216,700.63	0.00	29,143,782.19
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	106,469.94	0.00	0.00	0.00	89,886.27	435.00		196,791.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	187,137.60	3,933,419.06		4,120,556.66
3000-3999	Employee Benefits	24,503.70	0.00	0.00	0.00	119,500.05	1,906,381.07		2,050,384.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,056.16		1,056.16
5000-5999	Services and Other Operating Expenditures	19,322.71	0.00	0.00	0.00	0.00	33,667.05		52,989.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	150,296.35	0.00	0.00	0.00	396,523.92	5,874,958.34	0.00	6,421,778.61
7310	Transfers of Indirect Costs	7,553.64	0.00	0.00	0.00	0.00	0.00		7,553.64
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,553.64	0.00	0.00	0.00	0.00	0.00	0.00	7,553.64
	TOTAL BEFORE OBJECT 8980	157,849.99	0.00	0.00	0.00	396,523.92	5,874,958.34	0.00	6,429,332.25
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,175,791.05
	TOTAL COSTS								2,253,541.20

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

156
57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,096,906.65	0.00	487,570.18	0.00	242,123.74	6,272,764.00		9,099,364.57
2000-2999	Classified Salaries	2,476,727.58	0.00	0.00	0.00	0.00	299,707.88		2,776,435.46
3000-3999	Employee Benefits	1,918,171.69	0.00	201,105.76	0.00	107,835.62	2,516,584.13		4,743,697.20
4000-4999	Books and Supplies	296,447.26	0.00	0.00	0.00	4,922.64	103,034.16		404,404.06
5000-5999	Services and Other Operating Expenditures	366,673.85	0.00	2,338.56	0.00	89,992.00	5,148,988.46		5,607,992.87
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	7,194,678.03	0.00	691,014.50	0.00	444,874.00	14,341,078.63	0.00	22,671,645.16
7310	Transfers of Indirect Costs	37,273.47	0.00	0.00	0.00	4,494.10	663.66		42,431.23
7350	Transfers of Indirect Costs - Interfund	373.55	0.00	0.00	0.00	0.00	0.00		373.55
PCRA	Program Cost Report Allocations (non-add)	11,120,298.85							11,120,298.85
	Total Indirect Costs	37,647.02	0.00	0.00	0.00	4,494.10	663.66	0.00	42,804.78
	TOTAL BEFORE OBJECT 8980	7,232,325.05	0.00	691,014.50	0.00	449,368.10	14,341,742.29	0.00	22,714,449.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,175,791.05
	TOTAL COSTS								26,890,240.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	514,462.67	0.00	56,054.12	0.00	0.00	124.10		570,640.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	28,175.05		28,175.05
3000-3999	Employee Benefits	157,080.79	0.00	17,318.31	0.00	0.00	15,994.04		190,393.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	37.91		37.91
5000-5999	Services and Other Operating Expenditures	40,825.55	0.00	0.00	0.00	0.00	0.00		40,825.55
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	712,369.01	0.00	73,372.43	0.00	0.00	44,331.10	0.00	830,072.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	712,369.01	0.00	73,372.43	0.00	0.00	44,331.10	0.00	830,072.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								4,175,791.05

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

157
57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								16,877,989.52
	TOTAL COSTS								21,883,853.11

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

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

SELPA: Yolo County (BH)

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

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

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

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

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

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57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

SELPA: **Yolo County (BH)**

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

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

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

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

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

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

160
57 72710 0000000
Report SEMB
F8AUSAJZTP(2024-25)

SELPA: Yolo County (BH)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

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

31,653,627.00

2,194,116.00

29,459,511.00

0.00

25,220,213.00

0.00

0.00

29,459,511.00

Budgeted
Amounts
FY 2025-26

31,653,627.00

2,194,116.00

29,459,511.00

0.00

25,220,213.00

0.00

0.00

29,459,511.00

1,818.00

Column B

Actual
Expenditures
Comparison
Year
FY 2024-25

25,220,213.00

0.00

25,220,213.00

0.00

0.00

25,220,213.00

Comparison
Year
FY 2024-25

25,220,213.00

0.00

25,220,213.00

0.00

0.00

25,220,213.00

1,797.00

Column C

Difference
(A - B)

4,239,298.00

Difference

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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Report SEMB
F8AUSAJZTP(2024-25)

SELPA: Yolo County (BH)

e. Per capita state and local expenditures (Test2c/Test2d)	16,204.35	14,034.62	2,169.73
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	24,467,091.00	20,723,686.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,723,686.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,467,091.00	20,723,686.00	3,743,405.00

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

	Budget FY 2025-26	Comparison Year FY 2024-25	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	24,467,091.00	20,723,686.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		20,723,686.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,467,091.00	20,723,686.00	
b. Special education unduplicated pupil count	1,818.00	1,797.00	
c. Per capita local expenditures (Test4a/Test4b)	13,458.25	11,532.38	1,925.87

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

Norma Palomar
Contact Name
Director, Fiscal Services

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Telephone Number
norma.palomar@wjusd.org

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

SELPA: Yolo County (BH)

Title

Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Yolo County (BH)

Object Code	Description	Yolo County Office of Education (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA:

Yolo County (BH)

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

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

SELPA:

Yolo County (BH)

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

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

SACS Web System - SACS V13

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

Woodland Joint Unified**Yolo County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
13-7034-0-0000-0000-9740	13	7034	\$119,370.00
Explanation: Food Services manages this resource			
13-7034-0-0000-0000-9791	13	7034	\$119,370.00
Explanation: Food Services manages this resource			
13-7034-0-0000-0000-979Z	13	7034	\$119,370.00
Explanation: Food Services manages this resource			

SACS Web System - SACS V13

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

Woodland Joint Unified**Yolo County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
13-7034-0-0000-0000-9110	13	7034	\$107,433.00
Explanation: Food Services manages this resource			
13-7034-0-0000-0000-9200	13	7034	\$11,937.00
Explanation: Food Services manages this resource			
13-7034-0-0000-0000-9740	13	7034	\$119,370.00
Explanation: Food Services manages this resource			
13-7034-0-0000-0000-979Z	13	7034	\$119,370.00
Explanation: Food Services manages this resource			
13-7034-0-0000-3700-8520	13	7034	\$119,370.00
Explanation: Food Services manages this resource			