



Rocklin Unified School District

2024-25

Unaudited Actuals Report

September 2025

Introduction

The Rocklin Unified School District's Unaudited Actuals Report for fiscal year 2024-25 provides a comprehensive overview of the district's financial activity for the preceding year. This report, required by Ed Code Section 42100, must be reviewed and approved by the Board of Trustees and filed with the county superintendent of schools. It plays a critical role in ensuring transparency and accountability in financial reporting, serving as the basis for evaluating the district's financial health and guiding future budgeting decisions.

2024-25 Unaudited Actuals Financial Report

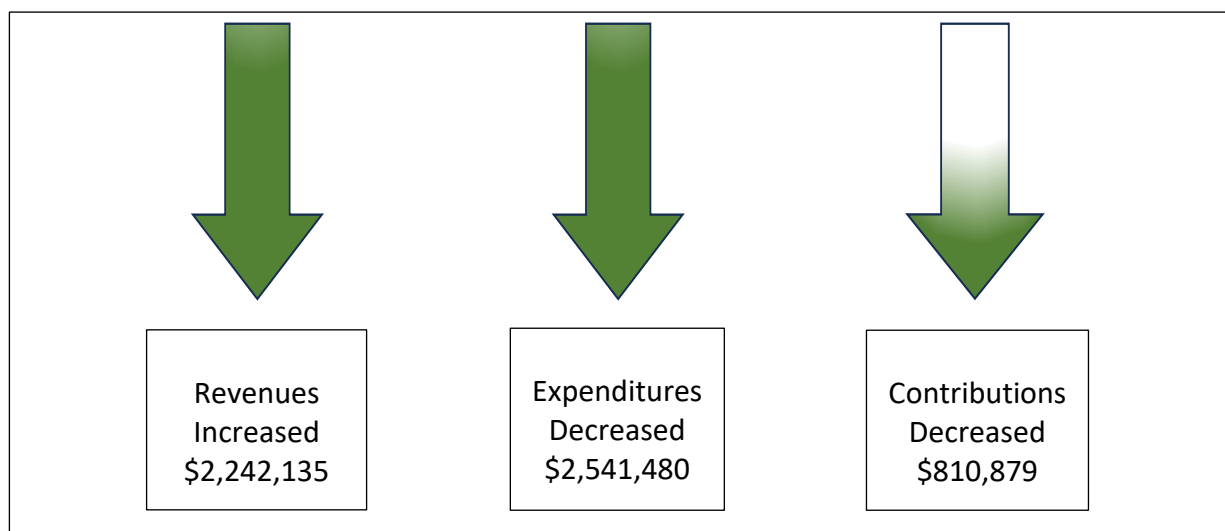
The Unaudited Actuals Financial Report provides a comprehensive summary of the district's financial activities, including revenues, expenditures, and fund balances, reflecting the district's financial condition at the close of the 2024-25 fiscal year, but prior to being audited by an external agency. This report is a crucial tool for assessing both short-term and long-term budget stability.

Financial Summary

The General Fund budget consists of two components: unrestricted and restricted funds. The unrestricted budget can be used to support student achievement for any legally allowable purpose. In contrast, restricted funds must be utilized according to the specific requirements of their funding sources.

Combined - General Fund Budget Summary

The June Estimated Actuals report projected a combined ending fund balance of \$49,981,039. However, the Unaudited Actuals reveal a stronger financial position, with an increase of \$4,801,437, bringing the combined ending fund balance to \$54,782,476. This improvement is primarily attributed to these three factors:



Rocklin Unified School District
2024-25 Unaudited Actuals Report
September 17, 2025



Table1. Comparison of 2024-25 Estimated Actuals to 2024-25 Unaudited Actuals

	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Variance		
Revenues	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	132,344,221	3,333,997	135,678,218	132,580,029	3,390,557	135,970,586	235,808	56,560	292,368
Federal Revenue	-	3,732,988	3,732,988	-	3,719,752	3,719,752	-	(13,236)	(13,236)
Other State Revenue	3,882,079	14,634,534	18,516,613	3,937,727	14,632,607	18,570,333	55,648	(1,927)	53,720
Other Local Sources	5,889,960	9,976,842	15,866,801	6,477,937	11,298,146	17,776,083	587,977	1,321,304	1,909,282
Total Revenues	142,116,260	31,678,361	173,794,621	142,995,693	33,041,061	176,036,754	879,433	1,362,700	2,242,135
Expenditures									
Certificated Salaries	62,015,417	18,921,085	80,936,502	61,919,506	19,103,879	81,023,385	(95,911)	182,794	86,883
Classified Salaries	17,029,440	11,556,378	28,585,817	17,338,366	11,429,001	28,767,367	308,926	(127,377)	181,550
Employee Benefits	24,416,781	17,279,177	41,695,958	24,327,599	17,146,169	41,473,768	(89,182)	(133,008)	(222,190)
Books and Supplies	1,908,063	5,036,150	6,944,213	1,379,228	3,695,534	5,074,763	(528,835)	(1,340,616)	(1,869,450)
Other Services & Operating Exp.	12,135,023	8,061,390	20,196,413	12,007,819	7,096,124	19,103,944	(127,204)	(965,266)	(1,092,469)
Capital Outlay	513,307	2,419,526	2,932,833	291,240	2,934,791	3,226,030	(222,067)	515,265	293,197
Other Outgo	102,118	1,741,946	1,844,064	102,117	1,802,360	1,904,477	(1)	60,414	60,413
Transfers of Indirect	(2,912,764)	2,759,068	(153,697)	(2,806,771)	2,673,660	(133,111)	105,993	(85,408)	20,586
Total Expenditures	115,207,385	67,774,720	182,982,103	114,559,105	65,881,518	180,440,623	(648,280)	(1,893,202)	(2,541,480)
Surplus/(Deficit)	26,908,875	(36,096,359)	(9,187,482)	28,436,588	(32,840,457)	(4,403,869)	1,527,713	3,255,902	4,783,615
Transfers In/Other Sources	22,110	-	22,110	39,934		39,934	17,824	-	17,824
Transfers Out/Other Uses	-	-	-			-	-	-	-
Contributions	(29,417,320)	29,417,320	-	(28,606,441)	28,606,441	-	(810,879)	810,879	-
Net Increase/(Decrease)	(2,486,335)	(6,679,039)	(9,165,372)	(129,918)	(4,234,016)	(4,363,935)	734,658	4,066,781	4,801,439
Beginning Balance	43,476,161	15,670,251	59,146,412	43,476,161	15,670,251	59,146,412	-	-	-
Ending Balance	40,989,826	8,991,212	49,981,040	43,346,243	11,436,235	54,782,478	2,356,417	2,445,023	4,801,437
Components of Fund Balance:									
Revolving/Stores/Prepays	819,392	38,000	857,392	956,685	60,179	1,016,863	137,293	22,179	159,472
Restricted		8,953,211	8,953,211		11,376,056	11,376,056	-	2,422,845	2,422,845
Committed	23,770,090		23,770,090	23,839,379		23,839,379	69,289	-	69,289
Assigned	130,299		130,299	675,302		675,302	545,003	-	545,003
Reserve for Economic Uncertainty - 3%	5,489,463	-	5,489,463	5,413,219	-	5,413,219	(76,244)	-	(76,244)
Unassigned Fund Balance:	10,780,582	-	10,780,582	12,461,658	-	12,461,658	1,681,076	-	1,681,076
Unassigned %			5.89%			6.91%			1.01%

Chart 1. 2024-25 Unaudited Actuals Revenues

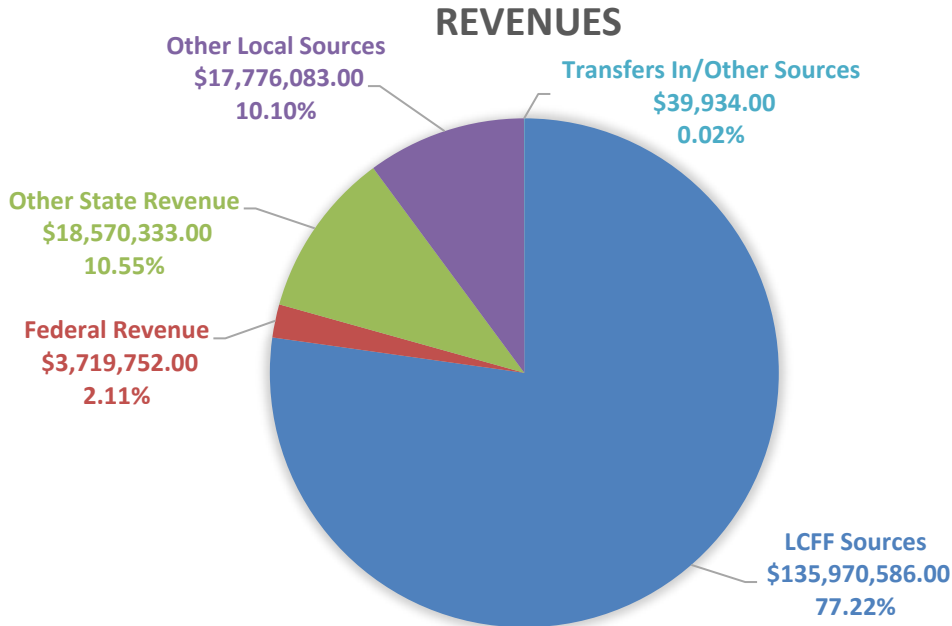
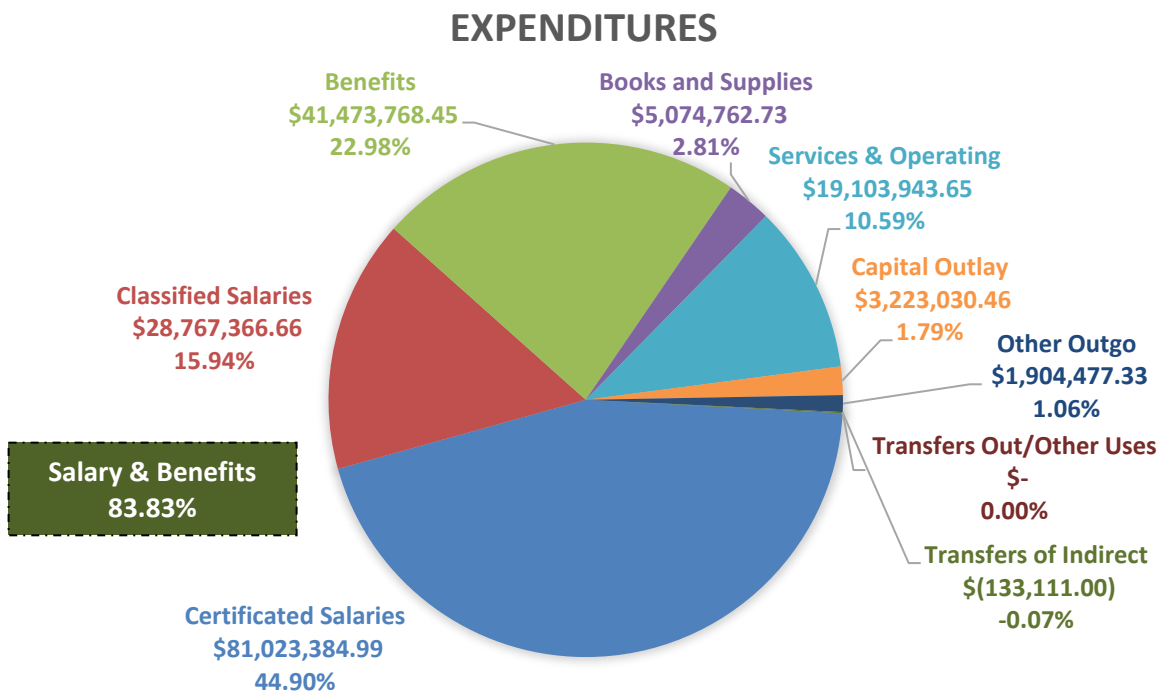


Chart 2. 2024-25 Unaudited Actuals Expenditures



Unrestricted Budget Summary

The following table and charts represent the Unrestricted 2024-25 Unaudited Actuals

Table 2. Comparison of 2024-25 Estimated Actuals to 2024-25 Unaudited Actuals

	Estimated Actuals	Unaudited Actuals	Variance
Revenues			
LCFF Sources	132,344,221	132,580,029	235,808
Federal Revenue	-	-	-
Other State Revenue	3,882,079	3,937,727	55,648
Other Local Sources	5,889,960	6,477,937	587,977
Total Revenues	142,116,260	142,995,693	879,433
			-
Expenditures			-
Certificated Salaries	62,015,417	61,919,506	(95,911)
Classified Salaries	17,029,440	17,338,366	308,926
Employee Benefits	24,416,781	24,327,599	(89,182)
Books and Supplies	1,908,063	1,379,228	(528,835)
Other Services & Operating Exp.	12,135,023	12,007,819	(127,204)
Capital Outlay	513,307	291,240	(222,067)
Other Outgo	102,118	102,117	(1)
Transfers of Indirect	(2,912,764)	(2,806,771)	105,993
Total Expenditures	115,207,384	114,559,105	(648,279)
			-
Surplus/(Deficit)	26,908,876	28,436,588	1,527,712
			-
Other Financing Sources/Uses			-
Transfers In/Other Sources	22,110	39,934	17,824
Transfers Out/Other Uses	-	-	-
Contributions	(29,417,320)	(28,606,441)	810,879
			-
Net Increase/(Decrease) - Fund Balance	(2,486,334)	(129,918)	2,356,416
			-
Beginning Balance	43,476,161	43,476,161	-
Ending Balance	40,989,827	43,346,243	2,356,416
			-
Components of Fund Balance:			-
Revolving/Stores/ Prepaids	819,392	956,685	137,293
Restricted	-	-	-
Committed	23,770,090	23,839,379	69,289
Assigned	130,299	675,302	545,003
Reserve for Economic Uncertainty - 3%	5,489,463	5,413,219	(76,244)
Unassigned Fund Balance:	10,780,582	12,461,658	1,681,076
Unassigned %	6.17%	6.94%	0.77%

Chart 3. 2024-25 Unaudited Actuals Unrestricted Revenues

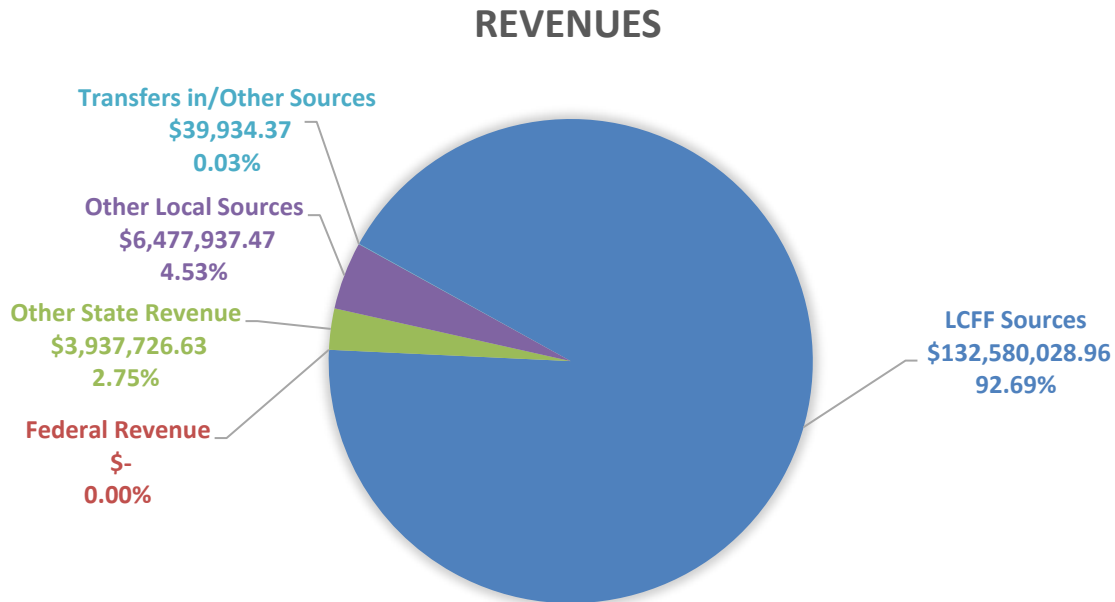
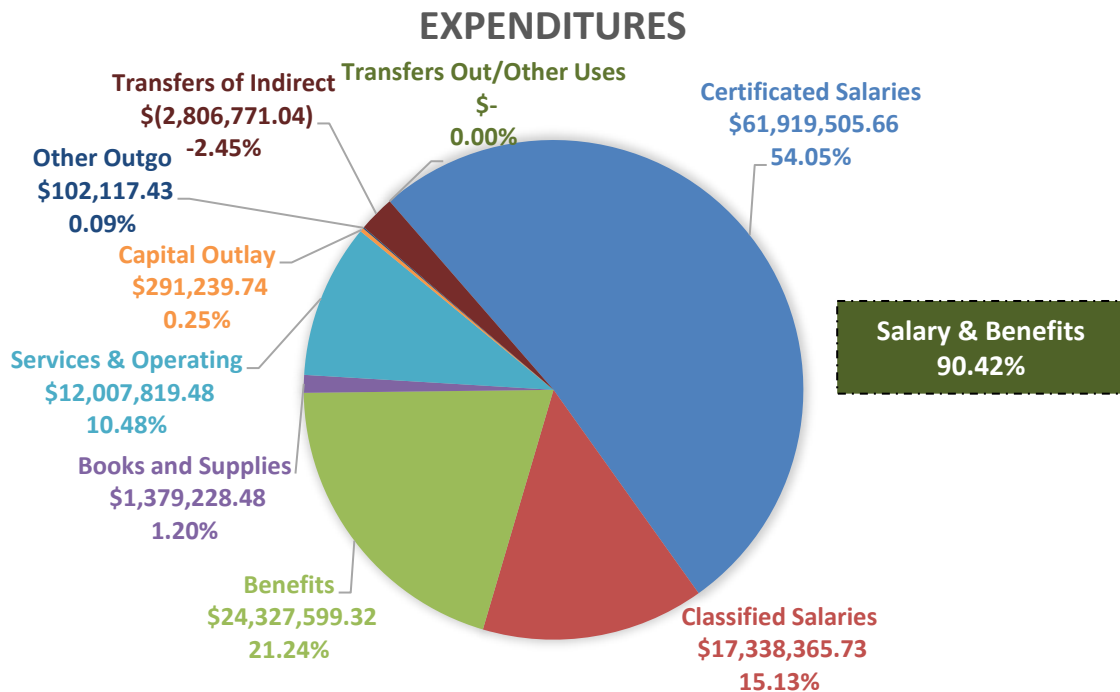


Chart 4. 2024-25 Unaudited Actuals Unrestricted Expenditures





Unrestricted Budget Summary

Explanation of Changes between Estimated Actuals and Unaudited Actuals

REVENUES

Local Control Funding Formula (LCFF)

Unrestricted LCFF Revenue increased by a total of \$235,808. \$47,020 of the increase is the result of a prior year adjustment to Education Protection Act (EPA) revenues and the remaining \$188,788 is the result of adjustments in our funded Average Daily Attendance (ADA). Our current funded ADA is based on Prior Year and there were adjustments to P-2 prior year ADA and Annual ADA for a total prior year ADA increase of 18.03 ADA.

Other State Revenue

Other State Revenue increased by \$55,648. This amount is the result of an increase in the Unrestricted Lottery rate.

Other Local Sources

Other Local Sources increased by \$587,977.47. This amount is the result of various revenues that fluctuate year to year. \$167,347.25 is the result of higher interests earnings on our pooled funds in the county treasury. \$165,772 is the result of the Government Accounting Standards Board (GASB) required year-end entry that represents the value of cash but is not actual cash. The amount will be reversed in the 2025-26 year and is recorded for GASB purposes only. \$41,874.25 is the result of the net impact to various fees collected by the district which include facility use, transportation- internal (field trips), external (other school districts) and home to school transportation, charter schools and cell tower. \$139,628 is the result of a PG&E refund that was received after estimated actuals were prepared and presented to the board and were not anticipated prior to receipt. \$38,125.48 is the result of an increase in Medi-Cal Administration Activities (MAA) revenues.

EXPENDITURES

Salaries & Benefits

Salaries and Benefits increased \$123,832.71 due to the net impact of items such as an increase in stipends paid from outside sources such as ASB & PTCs and adjustments made due to vacant positions.

Books and Supplies

Expenses for books and supplies decreased (\$528,834.71). The decrease is the result of the net impact of funds carried over to 2025-26 as a result of the timing of delivery and planned future expenditures for textbooks and other books and supplies in the amount of \$553,706 and some expenditures coming in higher than originally budgeted.



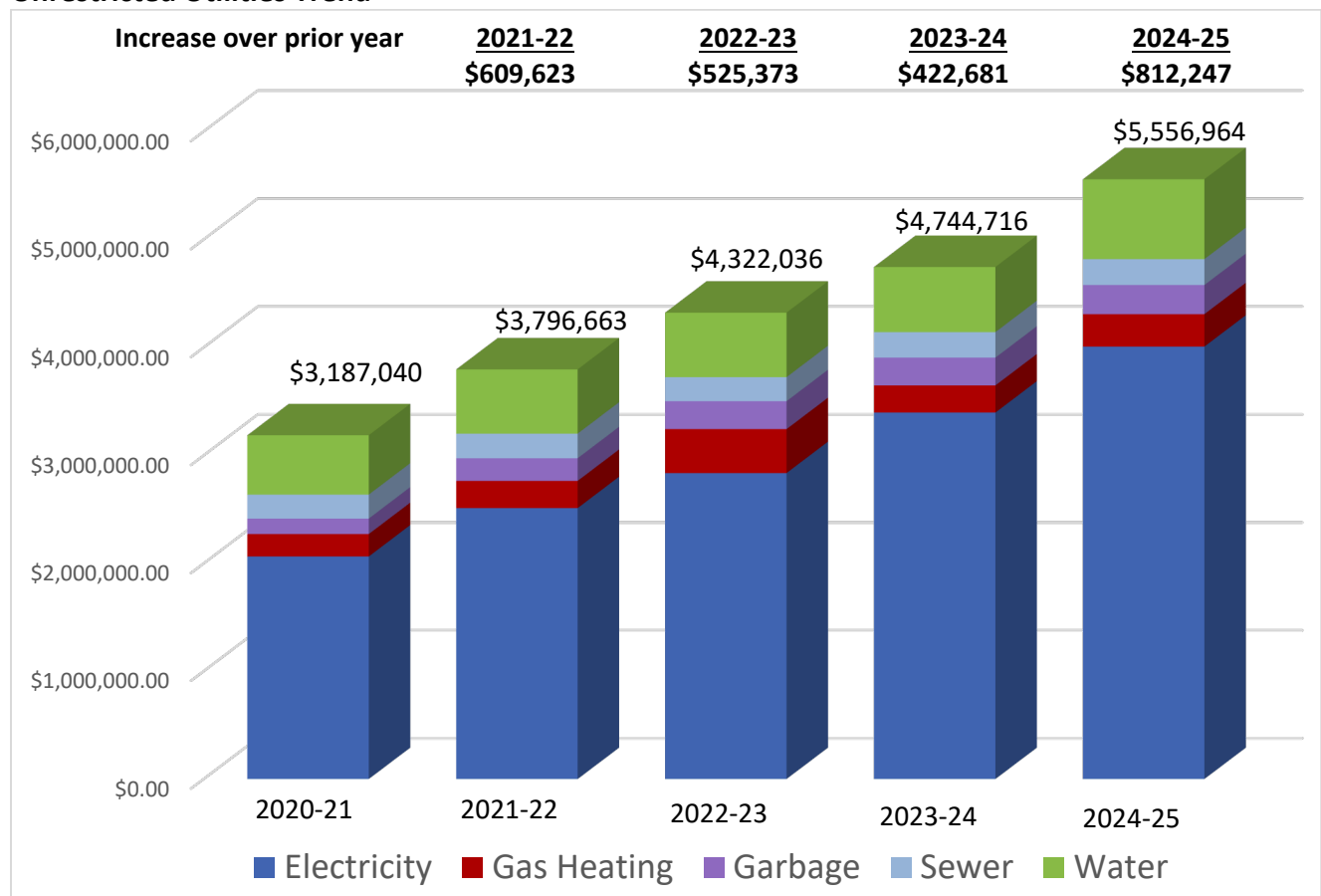
Services & Operating

Services & Operating expenditures decreased (\$127,203.52). The decrease is the result of the net impact of some expenditure categories coming in higher than anticipated; \$362,155.46 in insurance reaseement due to state-wide sexual abuse and molestation (SAMs) claims. Other categories came in lower than expected; (\$79,164.47) in legal expenses, (\$58,325.58) in technology service contracts, (\$55,327) in internet costs, (\$20,119.61) in telephone costs, (47,087.31) in repair and maintenance costs and over (\$100,000) in other service costs. There is also \$128,109.78 in carryover of some expenditures due to timing.

Capital Outlay

Capital Outlay decreased (\$222,067.26). (\$140,508.96) of the reduction is due to the district portion of a grant funded Electric bus charging station infrastructure being delayed. The remaining net impact is due to minor adjustments to other capital outlay projects that were completed after June 30, 2025.

Unrestricted Utilities Trend



Since 2021-22 through 2024-25 utilities have increased 74.36% for a total of \$2,369,923.63.

Restricted Budget Summary

The following table and charts represent the Restricted 2024-25 Unaudited Actuals

Table 3. Comparison of 2024-25 Estimated Actuals to 2024-25 Unaudited Actuals

	Edtimated Actuals	Unaudited Actuals	Variance
Revenues			
LCFF Sources	3,333,997	3,390,557	56,560
Federal Revenue	3,732,988	3,719,752	(13,236)
Other State Revenue	14,634,534	14,632,607	(1,927)
Other Local Sources	9,976,842	11,298,146	1,321,304
Total Revenues	31,678,361	33,041,061	1,362,700
			-
Expenditures			-
Certificated Salaries	18,921,085	19,103,879	182,794
Classified Salaries	11,556,378	11,429,001	(127,377)
Employee Benefits	17,279,177	17,146,169	(133,008)
Books and Supplies	5,036,150	3,695,534	(1,340,616)
Other Services & Operating Exp.	8,061,390	7,096,124	(965,266)
Capital Outlay	2,419,526	2,934,791	515,265
Other Outgo	1,741,946	1,802,360	60,414
Transfers of Indirect	2,759,068	2,673,660	(85,408)
Total Expenditures	67,774,719	65,881,518	(1,893,201)
			-
Surplus/(Deficit)	(36,096,358)	(32,840,457)	3,255,901
			-
Other Financing Sources/Uses			-
Transfers In/Other Sources	-	-	-
Transfers Out/Other Uses	-	-	-
Contributions	29,417,320	28,606,441	(810,879)
			-
Net Increase/(Decrease) in Fund Balance	(6,679,038)	(4,234,016)	2,445,022
			-
Beginning Balance	15,670,251	15,670,251	-
Ending Balance	8,991,213	11,436,235	2,445,022
			-
Components of Fund Balance:			-
Revolving/Stores/ Prepaids			-
Restricted	8,991,213	11,436,235	2,445,022
Committed			-
Assigned			-
Reserve for Economic Uncertainty - 3%	-	-	-
Unassigned REU Fund Balance:	-	-	-
Unassigned %			

Chart 5. 2024-25 Unaudited Actuals Restricted Revenues

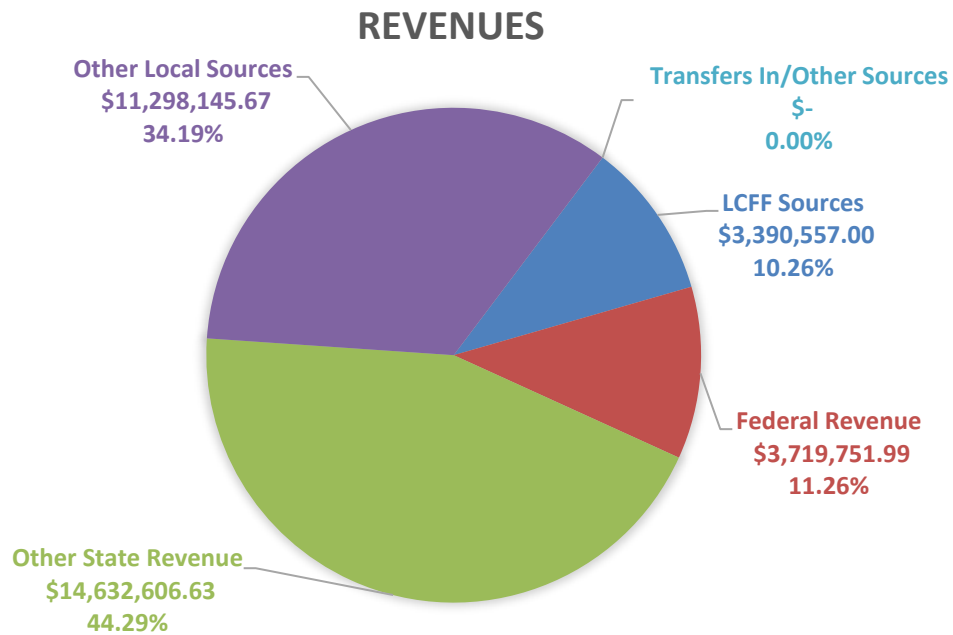
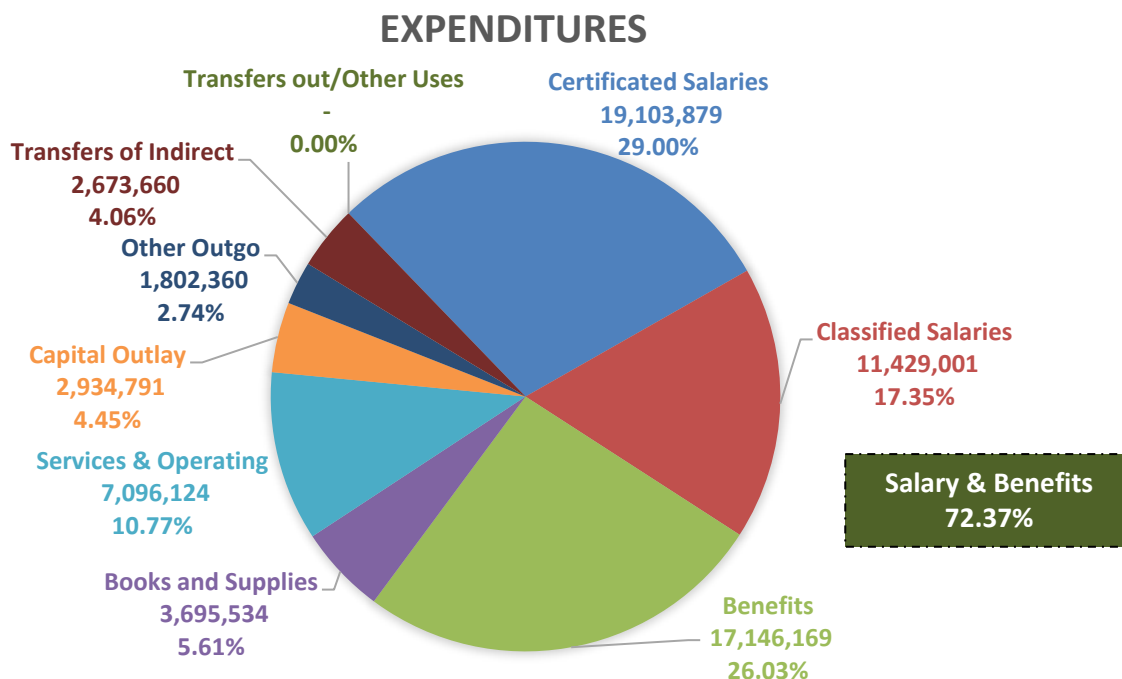


Chart 6. 2024-25 Unaudited Actuals Restricted Expenditures





Restricted Budget Summary

Explanation of Changes between Estimated Actuals and Unaudited Actuals

REVENUES

Local Control Funding Formula (LCFF)

LCFF Revenue increased by \$56,560 is unchanged. The increase is related to the Special Education Local Plan Area (SELPA) revenue calculation that is passed through to districts as part of their special education funding.

Federal Revenue

Federal Revenue decreased (\$13,236). Rocklin Unified's Federal Title programs experienced a decrease.

Other State Revenue

Other State Revenue increased (\$1,927). This amount is the net impact of adjustments made to state programs such as Early Intervention Services and Career Technical Education Incentive Grant (CTEIG).

Other Local Sources

Other Local Sources increased \$1,321,304. \$922,381 of the increase is due to the timing of Electric Bus grants. When estimated actuals were prepared we did not believe we would receive several buses and the grants funding them. Some of the buses and grant funds were received prior to June 30, 2025. The remaining increase is due to various adjustments. The largest of these adjustment are \$92,251 which resulted due to a payable being canceled that was set up in error several years ago. \$153,466 is related to the final allocation due to the Routine Restricted Maintenance account and \$161,702 is the result of Resource Development Act (RDA) funds coming in at a higher amount than anticipated.

EXPENDITURES

Salaries & Benefits

Salaries and Benefits decreased (\$77,591) due to unfilled vacancies and sub budgets.

Books and Supplies

Expenses for books and supplies decreased (\$1,340,615.75). (\$715,930.00) funds that will carry over and be budgeted in 2025-26 due to timing. Programs with the largest carryover are; Universal Pre-K-\$209,004, CTEIG-\$171,468, Art & Music Instructional Material Block Grant (AMIM)-\$199,997 and Miscellaneous Donations-\$48,289. The remaining decrease is due to adjustments across various programs. \$257,703 in instructional materials purchases were reduced in Restricted Lottery. CTEIG experienced lower costs in the amount of \$190,616 outside of the carryover already mentioned. Kitchen Infrastructure and Training (KIT) funds were extended for use in the final State Budget and \$184,877 that was included estimated actuals will be spent in a future year.



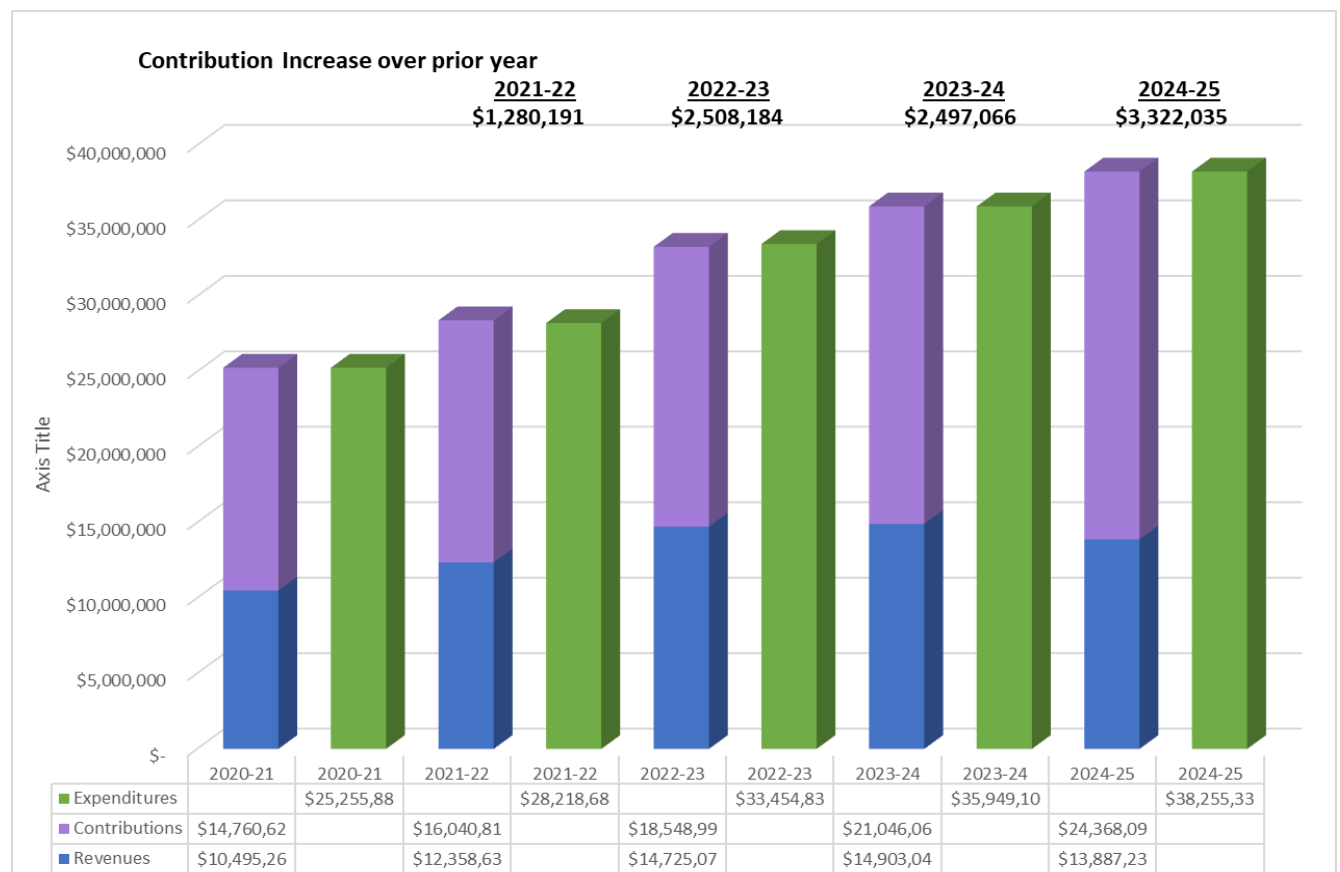
Services & Operating

Services & Operating expenditures decreased (\$965,265.83). (\$564,119) is due to reduced NPA/NPS contracts for Special Education. (\$387,219) is due to Routine Restricted Maintenance Account (RRMA) projects that were not completed until after June 30. The remaining amount is due to adjustments in various restricted programs.

Capital Outlay

Capital Outlay Increased \$515,265. The increase is the result of adjustments to various restricted programs. The largest change of \$922,381 is related to bus grants that were not expected to be received prior to June 30. They are offset by some decreases in the KIT program in the amount of (\$138,256) and the RRMA program in the amount of (\$306,430) due to projects being completed after June 30.

Special Education Trends



Since 2020-21 through 2024-25 the contributions from unrestricted funds to support Special Education programs have increased 65.09% for a total of \$9,607,476.



Other Funds – Ending Fund Balance

Fund Number and Description		2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Variance
08	Associated Student Body	2,179,891	2,276,032	96,141
13	Cafeteria	10,987,307	11,929,034	941,727
14	Deferred Maintenance	1,759,373	1,930,471	171,098
25	Capital Facilities Fund	24,652,077	25,628,327	976,250
35	County School Facilities Funds	629	-	(629)
40	Special Reserve for Capital Outlay	23,076,374	23,576,937	500,563
49	Mello-Roos Capital Projects	7,355,879	9,579,322	2,223,443
51	Bond Interest & Redemption Fund	15,054,394	15,325,295	270,901
52	Mello-Roos Debt Service	5,710,564	6,068,721	358,157
71	Retiree Benefit Fund	645,395	680,183	34,788

Associated Student Body Fund (08)

The Associated Student Body (ASB) Fund is established to account for the revenues, expenses and fund balance for the ASB activity occurring on each school site. The fund has an ending balance of \$2,276,032. The variance from estimated is due to additional revenue activity generated at the sites as part of ASB activities.

Cafeteria Fund (13)

The Cafeteria Fund is established to account for budget for the Student Nutrition Program. This fund has an ending balance of \$11,929,034. Major changes from Estimated Actuals include an increase to revenues over projections from food sales totaling \$678,093. There was also \$63,338 in salary savings, the majority of which was due to requiring fewer substitute employees to fill vacancies. There was a savings of \$47,601 in materials and supplies costs as a result of food savings, and \$46,587 in savings thanks to fewer contracts being utilized. The GASB 31 Fair Market Value (FMV) adjustment in 2024-25 accounts for a \$36,033 increase in revenue.

Deferred Maintenance Fund (14)

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. This fund has an ending balance of \$1,930,471. The variance was caused by the routine maintenance being able to cover all maintenance costs in 2024-25, therefore we didn't have to draw any funds from the deferred maintenance fund. The GASB 31 FMV adjustment in 2024-25 accounts for a \$6,223 increase in revenue.



Capital Facilities Fund (25)

This fund is used to account for developer fees collected and expended for school facilities. The fund has an ending balance of \$25,621,804. The variance is due to the timing of the TK Portables project. The full expense was budgeted in 2024-25, but the project was not completed until after year-end. This created a \$785,290 in savings. Additionally, The GASB 31 FMV adjustment in 2024-25 accounts for a \$85,884 increase in revenue.

County Schools Facilities Funds (35)

This fund is used to receive State School Facilities Fund Apportionments and is expected to have no ending fund balance.

Special Reserve Fund for Capital Outlay Projects (40)

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes and to account for any other revenues specifically for capital projects that are not restricted to fund 25, 30, 35, or 49. This fund currently holds the remaining proceeds of the Lot 49 sale and the closure of the JPA that previously held this land, as well as the OPSC reimbursement for a portion of the construction of Quarry Trail Elementary School and has an estimated fund balance of \$23,576,937. The variance in expenditures occurred due to the timing of the HVAC project. The full project was budgeted to be expensed in 2024-25, but the project continued into the 2025-26 fiscal year. The GASB 31 FMV adjustment in 2024-25 accounts for a \$77,418 increase in revenue.

Mello-Roos Capital Projects Fund (49)

This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts. This fund is estimated to have an ending balance of \$9,579,322. \$2,085,952 for the TK Portables project was carried over to 2025-26. The GASB 31 FMV adjustment in 2024-25 accounts for a \$25,665 increase in revenue.

Mello-Roos Debt Service Fund (52)

This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts. This fund has an ending balance of \$6,068,721. Tax receipts in this fund were \$331,448 more than estimated. The GASB 31 FMV adjustment in 2024-25 accounts for a \$25,417 increase in revenue.

Retiree Benefit Fund (71)

This fund is used to account separately for amounts held for employees' retirement benefit payments. The increase to fund balance of \$34,788 is an increase in insurance funds collected during the 2024-25 fiscal year.

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

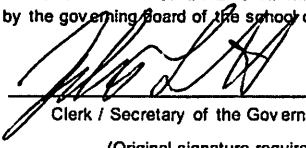
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

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)	61.81%
	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	\$106,296,066.97
	Appropriations Subject to Limit	\$106,296,066.97
	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	6.13%
	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 17, 2025

Printed Name: Julie Hupp

Title: Board of Trustee Clerk

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

Name

Title

Telephone

E-mail Address

For School District:

Mario da Costa

Name
Director of Fiscal Services

Title
916 630-2236

Telephone
mdacosta@rocklinusd.org

E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

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	132,580,028.96	3,390,557.00	135,970,585.96	137,269,513.00	3,410,679.00	140,680,192.00	3.5%
2) Federal Revenue		8100-8299	0.00	3,719,751.99	3,719,751.99	0.00	3,511,924.00	3,511,924.00	-5.6%
3) Other State Revenue		8300-8599	3,937,726.63	14,632,606.63	18,570,333.26	3,877,230.00	13,682,509.00	17,559,739.00	-5.4%
4) Other Local Revenue		8600-8799	6,477,937.47	11,298,145.67	17,776,083.14	5,997,901.00	10,219,298.00	16,217,199.00	-8.8%
5) TOTAL, REVENUES			142,995,693.06	33,041,061.29	176,036,754.35	147,144,644.00	30,824,410.00	177,969,054.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,919,505.66	19,103,879.33	81,023,384.99	60,501,568.00	18,096,402.00	78,597,970.00	-3.0%
2) Classified Salaries		2000-2999	17,338,365.73	11,429,000.93	28,767,366.66	17,235,073.00	11,643,016.00	28,878,089.00	0.4%
3) Employee Benefits		3000-3999	24,327,599.32	17,146,169.13	41,473,768.45	25,193,791.00	17,380,229.00	42,574,020.00	2.7%
4) Books and Supplies		4000-4999	1,379,228.48	3,695,534.25	5,074,762.73	2,224,100.00	3,709,157.00	5,933,257.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	12,007,819.48	7,096,124.17	19,103,943.65	13,256,588.00	6,866,578.00	20,123,166.00	5.3%
6) Capital Outlay		6000-6999	291,239.74	2,934,790.72	3,226,030.46	366,723.00	2,474,856.00	2,841,579.00	-11.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	102,117.43	1,802,359.90	1,904,477.33	102,118.00	1,541,561.00	1,643,679.00	-13.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,806,771.04)	2,673,660.04	(133,111.00)	(2,996,407.00)	2,839,290.00	(157,117.00)	18.0%
9) TOTAL, EXPENDITURES			114,559,104.80	65,881,518.47	180,440,623.27	115,883,554.00	64,551,089.00	180,434,643.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,436,588.26	(32,840,457.18)	(4,403,868.92)	31,261,090.00	(33,726,679.00)	(2,465,589.00)	-44.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,934.37	0.00	39,934.37	0.00	0.00	0.00	-100.0%
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	(28,606,440.81)	28,606,440.81	0.00	(31,467,809.00)	31,467,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,566,506.44)	28,606,440.81	39,934.37	(31,467,809.00)	31,467,809.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,918.18)	(4,234,016.37)	(4,363,934.55)	(206,719.00)	(2,258,870.00)	(2,465,589.00)	-43.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,476,161.39	15,670,251.08	59,146,412.47	43,346,243.21	11,436,234.71	54,782,477.92	-7.4%
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)			43,476,161.39	15,670,251.08	59,146,412.47	43,346,243.21	11,436,234.71	54,782,477.92	-7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,476,161.39	15,670,251.08	59,146,412.47	43,346,243.21	11,436,234.71	54,782,477.92	-7.4%
2) Ending Balance, June 30 (E + F1e)			43,346,243.21	11,436,234.71	54,782,477.92	43,139,524.21	9,177,364.71	52,316,888.92	-4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,500.00	0.00	20,500.00	20,500.00	0.00	20,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	936,184.66	60,178.67	996,363.33	798,892.00	0.00	798,892.00	-19.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,376,056.04	11,376,056.04	0.00	9,177,939.52	9,177,939.52	-19.3%
c) Committed									
Stabilization Arrangements		9750	5,413,219.00	0.00	5,413,219.00	5,413,039.00	0.00	5,413,039.00	0.0%
Other Commitments		9760	18,426,160.00	0.00	18,426,160.00	18,495,854.00	0.00	18,495,854.00	0.4%
Textbook Adoption & Instructional Materials	0000	9760	2,223,443.00		2,223,443.00			0.00	
Site Discretionary, Donations & Student Funds Carry over	0000	9760	471,209.00		471,209.00			0.00	
Technology	0000	9760	500,000.00		500,000.00			0.00	
1:1 Student Device Refresh	0000	9760	1,500,000.00		1,500,000.00			0.00	
Attendance Mitigation	0000	9760	2,522,313.00		2,522,313.00			0.00	
Facility Use & Repair	0000	9760	1,022,723.00		1,022,723.00			0.00	
SELF Reassessment for SAM's Insurance	0000	9760	1,500,000.00		1,500,000.00			0.00	
WHS Field Turf Replacement	0000	9760	1,200,000.00		1,200,000.00			0.00	
One-Time District Safety and Facility Projects	0000	9760	7,150,000.00		7,150,000.00			0.00	
District Share of Bus Grant Funded Buses (8)	0000	9760	336,472.00		336,472.00			0.00	
Textbook Adoption & Instructional Materials	0000	9760			0.00	2,223,443.00		2,223,443.00	
Site Discretionary, Donations & Student Funds Carry over	0000	9760			0.00	411,671.00		411,671.00	
Technology	0000	9760			0.00	500,000.00		500,000.00	
1:1 Student Device Refresh	0000	9760			0.00	1,500,000.00		1,500,000.00	
Attendance Mitigation	0000	9760			0.00	2,518,024.00		2,518,024.00	
Facility Use & Repair	0000	9760			0.00	1,156,244.00		1,156,244.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SELF Reassessment for SAM's Insurance	0000	9760			0.00	1,500,000.00		1,500,000.00	
WHS Field Turf Replacement	0000	9760			0.00	1,200,000.00		1,200,000.00	
One-Time District Safety and Facility Projects	0000	9760			0.00	7,150,000.00		7,150,000.00	
District Share of Bus Grant Funded Buses (8)	0000	9760			0.00	336,472.00		336,472.00	
d) Assigned									
Other Assignments		9780	675,302.00	0.00	675,302.00	146,762.00	0.00	146,762.00	-78.3%
Technology Carry over	0000	9780	489,049.00		489,049.00			0.00	
MAA	0000	9780	141,730.00		141,730.00			0.00	
Charter Equipment Replacement Reserve	0000	9780	44,523.00		44,523.00			0.00	
MAA	0000	9780			0.00	123,699.00		123,699.00	
Charter Equipment Replacement	0000	9780			0.00	23,063.00		23,063.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,413,219.00	0.00	5,413,219.00	5,413,039.00	0.00	5,413,039.00	0.0%
Unassigned/Unappropriated Amount		9790	12,461,658.55	0.00	12,461,658.55	12,851,438.21	(574.81)	12,850,863.40	3.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	43,473,622.31	7,051,321.61	50,524,943.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	165,772.00	0.00	165,772.00				
b) in Banks		9120	5,409.47	0.00	5,409.47				
c) in Revolving Cash Account		9130	20,500.00	0.00	20,500.00				
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	4,737,231.54	8,494,247.33	13,231,478.87				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	152,178.18	0.00	152,178.18				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	936,184.66	70,178.67	1,006,363.33				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			49,490,898.16	15,615,747.61	65,106,645.77				
H. DEFERRED OUTFLOWS OF RESOURCES									

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)	
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,144,447.01	3,075,690.75	9,220,137.76				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	207.94	0.00	207.94				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,103,822.15	1,103,822.15				
6) TOTAL, LIABILITIES			6,144,654.95	4,179,512.90	10,324,167.85				
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)			43,346,243.21	11,436,234.71	54,782,477.92				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	52,837,423.00	0.00	52,837,423.00	59,260,345.00	0.00	59,260,345.00	12.2%
Education Protection Account State Aid - Current Year		8012	21,476,814.00	0.00	21,476,814.00	21,730,599.00	0.00	21,730,599.00	1.2%
State Aid - Prior Years		8019	47,020.00	0.00	47,020.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	257,674.94	0.00	257,674.94	247,217.00	0.00	247,217.00	-4.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,486,398.50	0.00	49,486,398.50	49,635,307.00	0.00	49,635,307.00	0.3%
Unsecured Roll Taxes		8042	1,066,025.88	0.00	1,066,025.88	1,069,118.00	0.00	1,069,118.00	0.3%
Prior Years' Taxes		8043	26,587.97	0.00	26,587.97	26,422.00	0.00	26,422.00	-0.6%
Supplemental Taxes		8044	2,135,730.11	0.00	2,135,730.11	1,865,798.00	0.00	1,865,798.00	-12.6%
Education Revenue Augmentation Fund (ERAF)		8045	9,186,267.13	0.00	9,186,267.13	8,765,347.00	0.00	8,765,347.00	-4.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,642,550.43	0.00	3,642,550.43	2,250,917.00	0.00	2,250,917.00	-38.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									

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)	
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			140,162,491.96	0.00	140,162,491.96	144,851,070.00	0.00	144,851,070.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,582,463.00)	0.00	(7,582,463.00)	(7,581,557.00)	0.00	(7,581,557.00)	0.0%
Property Taxes Transfers		8097	0.00	3,390,557.00	3,390,557.00	0.00	3,410,679.00	3,410,679.00	0.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			132,580,028.96	3,390,557.00	135,970,585.96	137,269,513.00	3,410,679.00	140,680,192.00	3.5%
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	2,532,414.61	2,532,414.61	0.00	2,476,367.00	2,476,367.00	-2.2%
Special Education Discretionary Grants		8182	0.00	186,038.00	186,038.00	0.00	185,264.00	185,264.00	-0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		582,670.08	582,670.08		410,947.00	410,947.00	-29.5%
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		131,989.15	131,989.15		168,740.00	168,740.00	27.8%
Title III, Immigrant Student Program	4201	8290		24,299.25	24,299.25		39,111.00	39,111.00	61.0%
Title III, English Learner Program	4203	8290		79,800.06	79,800.06		80,305.00	80,305.00	0.6%
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		34,469.36	34,469.36		65,242.00	65,242.00	89.3%
Career and Technical Education	3500-3599	8290		60,795.00	60,795.00		0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Federal Revenue	All Other	8290	0.00	87,276.48	87,276.48	0.00	85,948.00	85,948.00	-1.5%
TOTAL, FEDERAL REVENUE			0.00	3,719,751.99	3,719,751.99	0.00	3,511,924.00	3,511,924.00	-5.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	562,177.00	0.00	562,177.00	574,476.00	0.00	574,476.00	2.2%
Lottery - Unrestricted and Instructional Materials		8560	2,277,339.63	1,069,175.28	3,346,514.91	2,221,691.00	994,879.00	3,216,570.00	-3.9%
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		2,359,935.00	2,359,935.00		1,963,571.00	1,963,571.00	-16.8%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		726,640.27	726,640.27		596,984.00	596,984.00	-17.8%
Arts and Music in Schools (Prop 28)	6770	8590		1,436,038.00	1,436,038.00		1,436,038.00	1,436,038.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,098,210.00	9,040,818.08	10,139,028.08	1,081,063.00	8,691,037.00	9,772,100.00	-3.6%
TOTAL, OTHER STATE REVENUE			3,937,726.63	14,632,606.63	18,570,333.26	3,877,230.00	13,682,509.00	17,559,739.00	-5.4%
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%

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)	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,253,176.41	1,253,176.41	0.00	1,091,474.00	1,091,474.00	-12.9%
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	559.44	0.00	559.44	559.00	0.00	559.00	-0.1%
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	134,730.43	5,500.00	140,230.43	137,741.00	6,000.00	143,741.00	2.5%
Interest		8660	1,788,353.25	0.00	1,788,353.25	1,621,006.00	0.00	1,621,006.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	830,790.00	0.00	830,790.00	665,018.00	0.00	665,018.00	-20.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	147,167.53	0.00	147,167.53	147,500.00	0.00	147,500.00	0.2%
Interagency Services		8677	658,677.63	99,450.00	758,127.63	690,831.00	93,150.00	783,981.00	3.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	635,040.93	0.00	635,040.93	598,237.00	0.00	598,237.00	-5.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,282,618.26	3,284,652.26	5,567,270.52	2,137,009.00	2,187,591.00	4,324,600.00	-22.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%

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)	
From County Offices	6500	8792		6,655,367.00	6,655,367.00		6,841,083.00	6,841,083.00	2.8%
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			6,477,937.47	11,298,145.67	17,776,083.14	5,997,901.00	10,219,298.00	16,217,199.00	-8.8%
TOTAL, REVENUES			142,995,693.06	33,041,061.29	176,036,754.35	147,144,644.00	30,824,410.00	177,969,054.00	1.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,608,857.15	14,286,216.86	66,895,074.01	50,748,502.00	13,957,774.00	64,706,276.00	-3.3%
Certificated Pupil Support Salaries		1200	2,385,319.91	2,685,420.75	5,070,740.66	2,585,637.00	2,477,767.00	5,063,404.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,437,641.73	538,105.72	6,975,747.45	6,348,699.00	507,750.00	6,856,449.00	-1.7%
Other Certificated Salaries		1900	487,686.87	1,594,136.00	2,081,822.87	818,730.00	1,153,111.00	1,971,841.00	-5.3%
TOTAL, CERTIFICATED SALARIES			61,919,505.66	19,103,879.33	81,023,384.99	60,501,568.00	18,096,402.00	78,597,970.00	-3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,892,569.26	7,456,808.75	10,349,378.01	2,633,129.00	7,438,181.00	10,071,310.00	-2.7%
Classified Support Salaries		2200	7,841,596.72	2,345,530.21	10,187,126.93	8,000,287.00	2,477,167.00	10,477,454.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,034,614.35	99,537.37	1,134,151.72	1,068,411.00	102,184.00	1,170,595.00	3.2%
Clerical, Technical and Office Salaries		2400	4,974,998.38	433,535.66	5,408,534.04	4,969,276.00	464,580.00	5,433,856.00	0.5%
Other Classified Salaries		2900	594,587.02	1,093,588.94	1,688,175.96	563,970.00	1,160,904.00	1,724,874.00	2.2%
TOTAL, CLASSIFIED SALARIES			17,338,365.73	11,429,000.93	28,767,366.66	17,235,073.00	11,643,016.00	28,878,089.00	0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,289,166.65	10,597,196.20	21,886,362.85	11,514,985.00	10,538,627.00	22,053,612.00	0.8%
PERS		3201-3202	3,563,639.42	2,743,851.43	6,307,490.85	3,821,452.00	2,932,513.00	6,753,965.00	7.1%
OASDI/Medicare/Alternative		3301-3302	2,132,412.76	1,128,690.35	3,261,103.11	2,094,130.00	1,115,727.00	3,209,857.00	-1.6%
Health and Welfare Benefits		3401-3402	6,182,917.45	2,271,788.54	8,454,705.99	6,513,579.00	2,364,301.00	8,877,880.00	5.0%
Unemployment Insurance		3501-3502	37,989.21	14,575.62	52,564.83	37,125.00	14,262.00	51,387.00	-2.2%
Workers' Compensation		3601-3602	886,143.02	341,218.30	1,227,361.32	962,988.00	369,820.00	1,332,808.00	8.6%
OPEB, Allocated		3701-3702	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)	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	235,330.81	48,848.69	284,179.50	249,532.00	44,979.00	294,511.00	3.6%
TOTAL, EMPLOYEE BENEFITS			24,327,599.32	17,146,169.13	41,473,768.45	25,193,791.00	17,380,229.00	42,574,020.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,463.00	761,945.45	765,408.45	0.00	1,382,091.00	1,382,091.00	80.6%
Books and Other Reference Materials		4200	10,156.12	59,636.26	69,792.38	11,230.00	13,250.00	24,480.00	-64.9%
Materials and Supplies		4300	1,221,621.24	1,633,114.80	2,854,736.04	1,504,758.00	2,166,557.00	3,671,315.00	28.6%
Noncapitalized Equipment		4400	143,988.12	1,240,837.74	1,384,825.86	708,112.00	147,259.00	855,371.00	-38.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,379,228.48	3,695,534.25	5,074,762.73	2,224,100.00	3,709,157.00	5,933,257.00	16.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,611,569.76	2,611,569.76	0.00	2,650,367.00	2,650,367.00	1.5%
Travel and Conferences		5200	171,399.61	105,268.38	276,667.99	151,501.00	56,637.00	208,138.00	-24.8%
Dues and Memberships		5300	77,554.04	15,762.75	93,316.79	83,680.00	600.00	84,280.00	-9.7%
Insurance		5400 - 5450	2,903,524.46	0.00	2,903,524.46	2,848,317.00	0.00	2,848,317.00	-1.9%
Operations and Housekeeping Services		5500	5,554,938.62	9,691.49	5,564,630.11	6,354,182.00	9,544.00	6,363,726.00	14.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	418,320.69	1,007,363.90	1,425,684.59	414,240.00	1,703,784.00	2,118,024.00	48.6%
Transfers of Direct Costs		5710	82,032.59	(82,032.59)	0.00	96,041.00	(96,041.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,482.50	48.00	2,530.50	2,600.00	0.00	2,600.00	2.7%
Professional/Consulting Services and Operating Expenditures		5800	2,246,968.87	3,408,712.63	5,655,681.50	2,661,612.00	2,523,103.00	5,184,715.00	-8.3%
Communications		5900	550,598.10	19,739.85	570,337.95	644,415.00	18,584.00	662,999.00	16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,007,819.48	7,096,124.17	19,103,943.65	13,256,588.00	6,866,578.00	20,123,166.00	5.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	9,839.21	344,435.69	354,274.90	0.00	75,000.00	75,000.00	-78.8%
Buildings and Improvements of Buildings		6200	11,024.00	662,332.31	673,356.31	0.00	524,000.00	524,000.00	-22.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	270,376.53	1,928,022.72	2,198,399.25	366,723.00	1,875,856.00	2,242,579.00	2.0%
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			291,239.74	2,934,790.72	3,226,030.46	366,723.00	2,474,856.00	2,841,579.00	-11.9%

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							
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,802,359.90	1,802,359.90	0.00	1,541,561.00	1,541,561.00	-14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,825.00	0.00	3,825.00	3,825.00	0.00	3,825.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,883.72	0.00	2,883.72	2,884.00	0.00	2,884.00	0.0%
Other Debt Service - Principal		7439	95,408.71	0.00	95,408.71	95,409.00	0.00	95,409.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			102,117.43	1,802,359.90	1,904,477.33	102,118.00	1,541,561.00	1,643,679.00	-13.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,673,660.04)	2,673,660.04	0.00	(2,839,290.00)	2,839,290.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(133,111.00)	0.00	(133,111.00)	(157,117.00)	0.00	(157,117.00)	18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,806,771.04)	2,673,660.04	(133,111.00)	(2,996,407.00)	2,839,290.00	(157,117.00)	18.0%
TOTAL, EXPENDITURES			114,559,104.80	65,881,518.47	180,440,623.27	115,883,554.00	64,551,089.00	180,434,643.00	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)	
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	39,934.37	0.00	39,934.37	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,934.37	0.00	39,934.37	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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									

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)	
Contributions from Unrestricted Revenues		8980	(29,763,482.25)	29,763,482.25	0.00	(32,559,283.00)	32,559,283.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,157,041.44	(1,157,041.44)	0.00	1,091,474.00	(1,091,474.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,606,440.81)	28,606,440.81	0.00	(31,467,809.00)	31,467,809.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(28,566,506.44)	28,606,440.81	39,934.37	(31,467,809.00)	31,467,809.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	132,580,028.96	3,390,557.00	135,970,585.96	137,269,513.00	3,410,679.00	140,680,192.00	3.5%
2) Federal Revenue		8100-8299	0.00	3,719,751.99	3,719,751.99	0.00	3,511,924.00	3,511,924.00	-5.6%
3) Other State Revenue		8300-8599	3,937,726.63	14,632,606.63	18,570,333.26	3,877,230.00	13,682,509.00	17,559,739.00	-5.4%
4) Other Local Revenue		8600-8799	6,477,937.47	11,298,145.67	17,776,083.14	5,997,901.00	10,219,298.00	16,217,199.00	-8.8%
5) TOTAL, REVENUES			142,995,693.06	33,041,061.29	176,036,754.35	147,144,644.00	30,824,410.00	177,969,054.00	1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	71,807,746.36	41,608,799.04	113,416,545.40	71,424,766.00	41,527,586.00	112,952,352.00	-0.4%
2) Instruction - Related Services	2000-2999		13,406,379.44	4,170,250.66	17,576,630.10	13,871,874.00	3,611,397.00	17,483,271.00	-0.5%
3) Pupil Services	3000-3999		6,934,252.02	9,033,285.59	15,967,537.61	7,361,559.00	9,141,753.00	16,503,312.00	3.4%
4) Ancillary Services	4000-4999		1,957,985.32	31,090.74	1,989,076.06	1,870,919.00	0.00	1,870,919.00	-5.9%
5) Community Services	5000-5999		156,136.53	68,619.14	224,755.67	136,064.00	68,674.00	204,738.00	-8.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,980,525.75	2,957,095.09	10,937,620.84	7,788,591.00	3,049,390.00	10,837,981.00	-0.9%
8) Plant Services	8000-8999		12,213,961.95	6,210,018.31	18,423,980.26	13,327,663.00	5,610,728.00	18,938,391.00	2.8%
9) Other Outgo	9000-9999		102,117.43	1,802,359.90	1,904,477.33	102,118.00	1,541,561.00	1,643,679.00	-13.7%
10) TOTAL, EXPENDITURES			114,559,104.80	65,881,518.47	180,440,623.27	115,883,554.00	64,551,089.00	180,434,643.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,436,588.26	(32,840,457.18)	(4,403,868.92)	31,261,090.00	(33,726,679.00)	(2,465,589.00)	-44.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,934.37	0.00	39,934.37	0.00	0.00	0.00	-100.0%
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	(28,606,440.81)	28,606,440.81	0.00	(31,467,809.00)	31,467,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,566,506.44)	28,606,440.81	39,934.37	(31,467,809.00)	31,467,809.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(129,918.18)	(4,234,016.37)	(4,363,934.55)	(206,719.00)	(2,258,870.00)	(2,465,589.00)	-43.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,476,161.39	15,670,251.08	59,146,412.47	43,346,243.21	11,436,234.71	54,782,477.92	-7.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,476,161.39	15,670,251.08	59,146,412.47	43,346,243.21	11,436,234.71	54,782,477.92	-7.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,476,161.39	15,670,251.08	59,146,412.47	43,346,243.21	11,436,234.71	54,782,477.92	-7.4%
2) Ending Balance, June 30 (E + F1e)			43,346,243.21	11,436,234.71	54,782,477.92	43,139,524.21	9,177,364.71	52,316,888.92	-4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,500.00	0.00	20,500.00	20,500.00	0.00	20,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	936,184.66	60,178.67	996,363.33	798,892.00	0.00	798,892.00	-19.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,376,056.04	11,376,056.04	0.00	9,177,939.52	9,177,939.52	-19.3%
c) Committed									
Stabilization Arrangements		9750	5,413,219.00	0.00	5,413,219.00	5,413,039.00	0.00	5,413,039.00	0.0%
Other Commitments (by Resource/Object)		9760	18,426,160.00	0.00	18,426,160.00	18,495,854.00	0.00	18,495,854.00	0.4%
Textbook Adoption & Instructional Materials	0000	9760	2,223,443.00		2,223,443.00			0.00	
Site Discretionary , Donations & Student Funds Carry over	0000	9760	471,209.00		471,209.00			0.00	
Technology	0000	9760	500,000.00		500,000.00			0.00	
1:1 Student Device Refresh	0000	9760	1,500,000.00		1,500,000.00			0.00	
Attendance Mitigation	0000	9760	2,522,313.00		2,522,313.00			0.00	
Facility Use & Repair	0000	9760	1,022,723.00		1,022,723.00			0.00	
SELF Reassessment for SAM's Insurance	0000	9760	1,500,000.00		1,500,000.00			0.00	
WHS Field Turf Replacement	0000	9760	1,200,000.00		1,200,000.00			0.00	
One-Time District Safety and Facility Projects	0000	9760	7,150,000.00		7,150,000.00			0.00	
District Share of Bus Grant Funded Buses (8)	0000	9760	336,472.00		336,472.00			0.00	
Textbook Adoption & Instructional Materials	0000	9760			0.00	2,223,443.00		2,223,443.00	
Site Discretionary , Donations & Student Funds Carry over	0000	9760			0.00	411,671.00		411,671.00	
Technology	0000	9760			0.00	500,000.00		500,000.00	
1:1 Student Device Refresh	0000	9760			0.00	1,500,000.00		1,500,000.00	
Attendance Mitigation	0000	9760			0.00	2,518,024.00		2,518,024.00	
Facility Use & Repair	0000	9760			0.00	1,156,244.00		1,156,244.00	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SELF Reassessment for SAM's Insurance	0000	9760			0.00	1,500,000.00		1,500,000.00	
WHS Field Turf Replacement	0000	9760			0.00	1,200,000.00		1,200,000.00	
One-Time District Safety and Facility Projects	0000	9760			0.00	7,150,000.00		7,150,000.00	
District Share of Bus Grant Funded Buses (8)	0000	9760			0.00	336,472.00		336,472.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	675,302.00	0.00	675,302.00	146,762.00	0.00	146,762.00	-78.3%
Technology Carry over	0000	9780	489,049.00		489,049.00			0.00	
MAA	0000	9780	141,730.00		141,730.00			0.00	
Charter Equipment Replacement Reserve	0000	9780	44,523.00		44,523.00			0.00	
MAA	0000	9780			0.00	123,699.00		123,699.00	
Charter Equipment Replacement	0000	9780			0.00	23,063.00		23,063.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,413,219.00	0.00	5,413,219.00	5,413,039.00	0.00	5,413,039.00	0.0%
Unassigned/Unappropriated Amount		9790	12,461,658.55	0.00	12,461,658.55	12,851,438.21	(574.81)	12,850,863.40	3.1%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,448,093.02	1,034,950.02
6266	Educator Effectiveness, FY 2021-22	329,108.19	0.00
6300	Lottery: Instructional Materials	2,869,892.43	2,414,351.43
6547	Special Education Early Intervention Preschool Grant	361,610.54	160,855.54
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	392,483.95	474,030.95
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	351,137.18	351,137.18
7085	Learning Communities for School Success Program	147,375.06	56,675.06
7311	Classified School Employee Professional Development Block Grant	7,906.30	7,906.30
7810	Other Restricted State	158,917.00	143,527.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,311,638.00	1,297,132.67
9010	Other Restricted Local	3,997,894.37	3,237,373.37
Total, Restricted Balance		11,376,056.04	9,177,939.52

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	6,313,619.99	4,217,709.00	-33.2%
5) TOTAL, REVENUES			6,313,619.99	4,217,709.00	-33.2%
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	5,888,804.59	4,217,709.00	-28.4%
5) Services and Other Operating Expenditures		5000-5999	328,674.44	0.00	-100.0%
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			6,217,479.03	4,217,709.00	-128.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,140.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,140.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,179,891.12	2,276,032.08	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,179,891.12	2,276,032.08	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,179,891.12	2,276,032.08	4.4%
2) Ending Balance, June 30 (E + F1e)			2,276,032.08	2,276,032.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,276,032.08	2,276,032.08	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,276,032.08		
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			2,276,032.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	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)			2,276,032.08		
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	6,313,619.99	4,217,709.00	-33.2%
TOTAL, REVENUES			6,313,619.99	4,217,709.00	-33.2%
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	5,888,804.59	4,217,709.00	-28.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,888,804.59	4,217,709.00	-28.4%
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	328,674.44	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			328,674.44	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,217,479.03	4,217,709.00	-128.4%
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	6,313,619.99	4,217,709.00	-33.2%
5) TOTAL, REVENUES			6,313,619.99	4,217,709.00	-33.2%
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		6,217,479.03	4,217,709.00	-32.2%
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			6,217,479.03	4,217,709.00	-32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,140.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96,140.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,179,891.12	2,276,032.08	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,179,891.12	2,276,032.08	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,179,891.12	2,276,032.08	4.4%
2) Ending Balance, June 30 (E + F1e)			2,276,032.08	2,276,032.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,276,032.08	2,276,032.08	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	2,276,032.08	2,276,032.08
Total, Restricted Balance		2,276,032.08	2,276,032.08

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,666,951.01	2,226,651.00	-16.5%
3) Other State Revenue		8300-8599	5,478,602.39	5,214,776.00	-4.8%
4) Other Local Revenue		8600-8799	481,431.02	351,000.00	-27.1%
5) TOTAL, REVENUES			8,626,984.42	7,792,427.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,561,961.97	1,658,172.00	6.2%
3) Employee Benefits		3000-3999	468,868.83	520,402.00	11.0%
4) Books and Supplies		4000-4999	3,280,416.60	3,237,000.00	-1.3%
5) Services and Other Operating Expenditures		5000-5999	135,864.79	231,000.00	70.0%
6) Capital Outlay		6000-6999	208,048.21	100,000.00	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	133,111.00	157,117.00	18.0%
9) TOTAL, EXPENDITURES			5,788,271.40	5,903,691.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,838,713.02	1,888,736.00	-33.5%
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)			2,838,713.02	1,888,736.00	-33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,090,321.05	11,929,034.07	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,090,321.05	11,929,034.07	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,090,321.05	11,929,034.07	31.2%
2) Ending Balance, June 30 (E + F1e)			11,929,034.07	13,817,770.07	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	20,326.01	0.00	-100.0%
Prepaid Items		9713	599.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,907,909.06	13,817,770.07	16.0%
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	10,982,446.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	36,033.00		
b) in Banks		9120	1,500.00		
c) in Revolving Cash Account		9130	200.00		
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	1,101,619.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	20,326.01		
7) Prepaid Expenditures		9330	599.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,142,724.06		
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	49,544.99		
2) Due to Grantor Governments		9590	30,000.00		
3) Due to Other Funds		9610	134,145.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			213,689.99		
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)			11,929,034.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,666,951.01	2,226,651.00	-16.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,666,951.01	2,226,651.00	-16.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,478,602.39	5,214,776.00	-4.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,478,602.39	5,214,776.00	-4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	840.17	1,000.00	19.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	334,477.85	350,000.00	4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	133,082.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	11,079.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,952.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			481,431.02	351,000.00	-27.1%
TOTAL, REVENUES			8,626,984.42	7,792,427.00	-9.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,333,847.45	1,419,851.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	132,060.96	132,061.00	0.0%
Clerical, Technical and Office Salaries		2400	64,030.80	67,289.00	5.1%
Other Classified Salaries		2900	32,022.76	38,971.00	21.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,561,961.97	1,658,172.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	265,575.89	297,341.00	12.0%
OASDI/Medicare/Alternative		3301-3302	117,190.46	124,191.00	6.0%
Health and Welfare Benefits		3401-3402	65,387.35	74,340.00	13.7%
Unemployment Insurance		3501-3502	766.83	814.00	6.2%
Workers' Compensation		3601-3602	17,978.61	21,161.00	17.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,969.69	2,555.00	29.7%
TOTAL, EMPLOYEE BENEFITS			468,868.83	520,402.00	11.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	189,013.08	237,000.00	25.4%
Noncapitalized Equipment		4400	85,119.11	0.00	-100.0%
Food		4700	3,006,284.41	3,000,000.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			3,280,416.60	3,237,000.00	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	630.00	1,500.00	138.1%
Dues and Memberships		5300	773.00	1,000.00	29.4%
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	22,019.55	5,000.00	-77.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,530.50)	(2,600.00)	2.7%
Professional/Consulting Services and Operating Expenditures		5800	113,294.57	224,000.00	97.7%
Communications		5900	1,678.17	2,100.00	25.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,864.79	231,000.00	70.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	41,572.67	0.00	-100.0%
Equipment		6400	166,475.54	100,000.00	-39.9%
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			208,048.21	100,000.00	-51.9%
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	133,111.00	157,117.00	18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			133,111.00	157,117.00	18.0%
TOTAL, EXPENDITURES			5,788,271.40	5,903,691.00	2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,666,951.01	2,226,651.00	-16.5%
3) Other State Revenue		8300-8599	5,478,602.39	5,214,776.00	-4.8%
4) Other Local Revenue		8600-8799	481,431.02	351,000.00	-27.1%
5) TOTAL, REVENUES			8,626,984.42	7,792,427.00	-9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,613,587.73	5,746,574.00	2.4%
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		133,111.00	157,117.00	18.0%
8) Plant Services	8000-8999		41,572.67	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,788,271.40	5,903,691.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,838,713.02	1,888,736.00	-33.5%
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)			2,838,713.02	1,888,736.00	-33.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,090,321.05	11,929,034.07	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,090,321.05	11,929,034.07	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,090,321.05	11,929,034.07	31.2%
2) Ending Balance, June 30 (E + F1e)			11,929,034.07	13,817,770.07	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	20,326.01	0.00	-100.0%
Prepaid Items		9713	599.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,907,909.06	13,817,770.07	16.0%
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)	11,875,142.20	13,785,003.21
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	32,766.86	32,766.86
Total, Restricted Balance		11,907,909.06	13,817,770.07

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,736.72	108,344.00	-23.0%
5) TOTAL, REVENUES			140,736.72	108,344.00	-23.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	170,000.00	New
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	170,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,736.72	(61,656.00)	-143.8%
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)			140,736.72	(61,656.00)	-143.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,789,733.81	1,930,470.53	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,789,733.81	1,930,470.53	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,789,733.81	1,930,470.53	7.9%
2) Ending Balance, June 30 (E + F1e)			1,930,470.53	1,868,814.53	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,930,470.53	1,868,814.53	-3.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,896,567.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,223.00		
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	27,680.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,930,470.53		
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)			1,930,470.53		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	70,581.32	65,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	26,921.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	43,234.40	43,344.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,736.72	108,344.00	-23.0%
TOTAL, REVENUES			140,736.72	108,344.00	-23.0%
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	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	170,000.00	New
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	170,000.00	New
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			0.00	170,000.00	New
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	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	140,736.72	108,344.00	-23.0%
5) TOTAL, REVENUES			140,736.72	108,344.00	-23.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	170,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	170,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			140,736.72	(61,656.00)	-143.8%
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)			140,736.72	(61,656.00)	-143.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,789,733.81	1,930,470.53	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,789,733.81	1,930,470.53	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,789,733.81	1,930,470.53	7.9%
2) Ending Balance, June 30 (E + F1e)			1,930,470.53	1,868,814.53	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,930,470.53	1,868,814.53	-3.2%
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
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	3,739,321.30	2,251,000.00	-39.8%
5) TOTAL, REVENUES			3,739,321.30	2,251,000.00	-39.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,125.56	38,741.00	1.6%
3) Employee Benefits		3000-3999	15,468.06	15,704.00	1.5%
4) Books and Supplies		4000-4999	61,771.48	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	39,129.23	17,725.00	-54.7%
6) Capital Outlay		6000-6999	1,367,916.10	18,039,800.00	1,218.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	480,564.42	481,815.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,002,974.85	18,593,785.00	828.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,736,346.45	(16,342,785.00)	-1,041.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,736,346.45	(16,342,785.00)	-1,041.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,891,980.61	25,628,327.06	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,891,980.61	25,628,327.06	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,891,980.61	25,628,327.06	7.3%
2) Ending Balance, June 30 (E + F1e)			25,628,327.06	9,285,542.06	-63.8%
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	25,628,327.06	9,285,542.06	-63.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,176,093.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	85,884.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	420.08		
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	83,777.51		
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			26,346,174.92		
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	717,847.86		
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			717,847.86		
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)			25,628,327.06		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	970,116.20	751,000.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	369,206.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,399,999.10	1,500,000.00	-37.5%
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			3,739,321.30	2,251,000.00	-39.8%
TOTAL, REVENUES			3,739,321.30	2,251,000.00	-39.8%
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	17,768.76	17,769.00	0.0%
Clerical, Technical and Office Salaries		2400	20,356.80	20,972.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,125.56	38,741.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,199.40	10,500.00	2.9%
OASDI/Medicare/Alternative		3301-3302	2,857.93	2,914.00	2.0%
Health and Welfare Benefits		3401-3402	1,723.65	1,517.00	-12.0%
Unemployment Insurance		3501-3502	18.80	19.00	1.1%
Workers' Compensation		3601-3602	437.09	494.00	13.0%
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	231.19	260.00	12.5%
TOTAL, EMPLOYEE BENEFITS			15,468.06	15,704.00	1.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,537.97	0.00	-100.0%
Noncapitalized Equipment		4400	42,233.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			61,771.48	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	13,500.00	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	25,526.32	17,200.00	-32.6%
Communications		5900	102.91	525.00	410.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,129.23	17,725.00	-54.7%
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	1,072,386.35	18,039,800.00	1,582.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	295,529.75	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,367,916.10	18,039,800.00	1,218.8%
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	302,736.60	293,987.00	-2.9%
Other Debt Service - Principal		7439	177,827.82	187,828.00	5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			480,564.42	481,815.00	0.3%
TOTAL, EXPENDITURES			2,002,974.85	18,593,785.00	828.3%
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					
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	3,739,321.30	2,251,000.00	-39.8%
5) TOTAL, REVENUES			3,739,321.30	2,251,000.00	-39.8%
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		67,982.78	67,170.00	-1.2%
8) Plant Services	8000-8999		1,454,427.65	18,044,800.00	1,140.7%
9) Other Outgo	9000-9999	Except 7600-7699	480,564.42	481,815.00	0.3%
10) TOTAL, EXPENDITURES			2,002,974.85	18,593,785.00	828.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,736,346.45	(16,342,785.00)	-1,041.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,736,346.45	(16,342,785.00)	-1,041.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,891,980.61	25,628,327.06	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,891,980.61	25,628,327.06	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,891,980.61	25,628,327.06	7.3%
2) Ending Balance, June 30 (E + F1e)			25,628,327.06	9,285,542.06	-63.8%
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	25,628,327.06	9,285,542.06	-63.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	25,628,327.06	9,285,542.06
Total, Restricted Balance		25,628,327.06	9,285,542.06

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	1,025.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	631.95	0.00	-100.0%
5) TOTAL, REVENUES			1,656.95	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,656.95	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	1,656.95	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,656.95)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	4.02		
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	3.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7.03		
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	7.03		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,025.00	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			1,025.00	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	225.95	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	406.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			631.95	0.00	-100.0%
TOTAL, REVENUES			1,656.95	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	1,656.95	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,656.95	0.00	-100.0%
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)			(1,656.95)	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	1,025.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	631.95	0.00	-100.0%
5) TOTAL, REVENUES			1,656.95	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,656.95	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	1,656.95	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,656.95)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
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	1,334,080.94	900,000.00	-32.5%
5) TOTAL, REVENUES			1,334,080.94	900,000.00	-32.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	615.02	0.00	-100.0%
3) Employee Benefits		3000-3999	47.36	0.00	-100.0%
4) Books and Supplies		4000-4999	84,960.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	12,168.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,800,436.06	5,276,337.00	88.4%
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			2,898,226.66	5,276,337.00	82.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,564,145.72)	(4,376,337.00)	179.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,656.95	0.00	-100.0%
b) Transfers Out		7600-7629	39,934.37	0.00	-100.0%
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			(38,277.42)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,602,423.14)	(4,376,337.00)	173.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,179,359.81	23,576,936.67	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,179,359.81	23,576,936.67	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,179,359.81	23,576,936.67	-6.4%
2) Ending Balance, June 30 (E + F1e)			23,576,936.67	19,200,599.67	-18.6%
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	23,576,936.67	19,200,599.67	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,595,796.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	77,418.00		
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	75,618.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7.03		
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			23,748,840.68		
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	154,078.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,825.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			171,904.01		
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)			23,576,936.67		
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	958,627.94	900,000.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	375,453.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,334,080.94	900,000.00	-32.5%
TOTAL, REVENUES			1,334,080.94	900,000.00	-32.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	615.02	0.00	-100.0%
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			615.02	0.00	-100.0%
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	47.05	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.31	0.00	-100.0%
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			47.36	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,085.68	0.00	-100.0%
Noncapitalized Equipment		4400	81,874.54	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			84,960.22	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	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	12,168.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,168.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	36,470.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,763,966.06	5,276,337.00	90.9%
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			2,800,436.06	5,276,337.00	88.4%
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			2,898,226.66	5,276,337.00	82.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,656.95	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,656.95	0.00	-100.0%
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	39,934.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,934.37	0.00	-100.0%
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)			(38,277.42)	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	1,334,080.94	900,000.00	-32.5%
5) TOTAL, REVENUES			1,334,080.94	900,000.00	-32.5%
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		2,898,226.66	5,276,337.00	82.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,898,226.66	5,276,337.00	82.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,564,145.72)	(4,376,337.00)	179.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,656.95	0.00	-100.0%
b) Transfers Out		7600-7629	39,934.37	0.00	-100.0%
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			(38,277.42)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,602,423.14)	(4,376,337.00)	173.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,179,359.81	23,576,936.67	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,179,359.81	23,576,936.67	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,179,359.81	23,576,936.67	-6.4%
2) Ending Balance, June 30 (E + F1e)			23,576,936.67	19,200,599.67	-18.6%
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	23,576,936.67	19,200,599.67	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	23,576,936.67	19,200,599.67
Total, Restricted Balance		23,576,936.67	19,200,599.67

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	715,994.62	375,000.00	-47.6%
5) TOTAL, REVENUES			715,994.62	375,000.00	-47.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,214.56	166,569.00	23.2%
3) Employee Benefits		3000-3999	57,260.29	70,434.00	23.0%
4) Books and Supplies		4000-4999	162,537.73	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,916.00	5,000.00	-81.4%
6) Capital Outlay		6000-6999	492,853.00	3,287,066.00	566.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	517,131.15	517,289.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,391,912.73	4,046,358.00	190.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(675,918.11)	(3,671,358.00)	443.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,721,570.00	1,744,578.00	1.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,721,570.00	1,744,578.00	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,045,651.89	(1,926,780.00)	-284.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,533,670.28	9,579,322.17	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,533,670.28	9,579,322.17	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,533,670.28	9,579,322.17	12.3%
2) Ending Balance, June 30 (E + F1e)			9,579,322.17	7,652,542.17	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,579,322.17	7,652,542.17	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,822,203.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,665.00		
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	25,113.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,721,570.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,594,552.17		
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	15,230.00		
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			15,230.00		
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)			9,579,322.17		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	274,500.00	175,000.00	-36.2%
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	309,322.62	200,000.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	132,172.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			715,994.62	375,000.00	-47.6%
TOTAL, REVENUES			715,994.62	375,000.00	-47.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	122,982.96	153,927.00	25.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	12,231.80	12,642.00	3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,214.56	166,569.00	23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,461.79	45,525.00	24.9%
OASDI/Medicare/Alternative		3301-3302	9,955.00	12,251.00	23.1%
Health and Welfare Benefits		3401-3402	8,903.98	10,076.00	13.2%
Unemployment Insurance		3501-3502	65.31	80.00	22.5%
Workers' Compensation		3601-3602	1,522.06	2,079.00	36.6%
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	352.15	423.00	20.1%
TOTAL, EMPLOYEE BENEFITS			57,260.29	70,434.00	23.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,917.69	0.00	-100.0%
Noncapitalized Equipment		4400	105,620.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			162,537.73	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,916.00	5,000.00	-81.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,916.00	5,000.00	-81.4%
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	492,853.00	3,287,066.00	566.9%
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			492,853.00	3,287,066.00	566.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	114,131.15	105,289.00	-7.7%
Other Debt Service - Principal		7439	403,000.00	412,000.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			517,131.15	517,289.00	0.0%
TOTAL, EXPENDITURES			1,391,912.73	4,046,358.00	190.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,721,570.00	1,744,578.00	1.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,721,570.00	1,744,578.00	1.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,721,570.00	1,744,578.00	1.3%

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	715,994.62	375,000.00	-47.6%
5) TOTAL, REVENUES			715,994.62	375,000.00	-47.6%
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		865,550.58	3,529,069.00	307.7%
9) Other Outgo	9000-9999	Except 7600-7699	526,362.15	517,289.00	-1.7%
10) TOTAL, EXPENDITURES			1,391,912.73	4,046,358.00	190.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(675,918.11)	(3,671,358.00)	443.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,721,570.00	1,744,578.00	1.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,721,570.00	1,744,578.00	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,045,651.89	(1,926,780.00)	-284.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,533,670.28	9,579,322.17	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,533,670.28	9,579,322.17	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,533,670.28	9,579,322.17	12.3%
2) Ending Balance, June 30 (E + F1e)			9,579,322.17	7,652,542.17	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,579,322.17	7,652,542.17	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	9,579,322.17	7,652,542.17
Total, Restricted Balance		9,579,322.17	7,652,542.17

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	65,651.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,301,824.95	0.00	-100.0%
5) TOTAL, REVENUES			14,367,476.35	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,096,575.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,096,575.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			270,901.35	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)			270,901.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,054,393.61	15,325,294.96	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,054,393.61	15,325,294.96	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,054,393.61	15,325,294.96	1.8%
2) Ending Balance, June 30 (E + F1e)			15,325,294.96	15,325,294.96	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	15,325,294.96	15,325,294.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,275,176.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	50,118.00		
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			15,325,294.96		
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)			15,325,294.96		
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	65,651.40	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,651.40	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,317,369.43	0.00	-100.0%
Unsecured Roll		8612	205,067.95	0.00	-100.0%
Prior Years' Taxes		8613	3,691.86	0.00	-100.0%
Supplemental Taxes		8614	245,861.84	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	300,718.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	229,078.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	37.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,301,824.95	0.00	-100.0%
TOTAL, REVENUES			14,367,476.35	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,313,962.55	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,575.00	0.00	-100.0%
Debt Service - Interest		7438	9,781,037.45	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,096,575.00	0.00	-100.0%
TOTAL, EXPENDITURES			14,096,575.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	65,651.40	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,301,824.95	0.00	-100.0%
5) TOTAL, REVENUES			14,367,476.35	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,096,575.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,096,575.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			270,901.35	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)			270,901.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,054,393.61	15,325,294.96	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,054,393.61	15,325,294.96	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,054,393.61	15,325,294.96	1.8%
2) Ending Balance, June 30 (E + F1e)			15,325,294.96	15,325,294.96	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	15,325,294.96	15,325,294.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	15,325,294.96	15,325,294.96
Total, Restricted Balance		15,325,294.96	15,325,294.96

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	6,475,766.26	6,040,659.00	-6.7%
5) TOTAL, REVENUES			6,475,766.26	6,040,659.00	-6.7%
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	5,282,394.75	4,296,903.00	-18.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,282,394.75	4,296,903.00	-18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,193,371.51	1,743,756.00	46.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,721,570.00	1,744,578.00	1.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,721,570.00)	(1,744,578.00)	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(528,198.49)	(822.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,596,919.73	6,068,721.24	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,596,919.73	6,068,721.24	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,596,919.73	6,068,721.24	-8.0%
2) Ending Balance, June 30 (E + F1e)			6,068,721.24	6,067,899.24	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	6,068,721.24	6,067,899.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,746,669.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	25,417.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	214.99		
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	24,661.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,796,963.74		
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	6,672.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,721,570.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,728,242.50		
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)			6,068,721.24		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,180,026.97	5,870,659.00	-5.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	192,088.29	170,000.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	103,651.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,475,766.26	6,040,659.00	-6.7%
TOTAL, REVENUES			6,475,766.26	6,040,659.00	-6.7%
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	16,707.50	18,000.00	7.7%
Debt Service - Interest		7438	2,489,974.90	1,978,374.00	-20.5%
Other Debt Service - Principal		7439	2,775,712.35	2,300,529.00	-17.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,282,394.75	4,296,903.00	-18.7%
TOTAL, EXPENDITURES			5,282,394.75	4,296,903.00	-18.7%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	1,721,570.00	1,744,578.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,721,570.00	1,744,578.00	1.3%
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)			(1,721,570.00)	(1,744,578.00)	1.3%

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	6,475,766.26	6,040,659.00	-6.7%
5) TOTAL, REVENUES			6,475,766.26	6,040,659.00	-6.7%
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	5,282,394.75	4,296,903.00	-18.7%
10) TOTAL, EXPENDITURES			5,282,394.75	4,296,903.00	-18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,193,371.51	1,743,756.00	46.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,721,570.00	1,744,578.00	1.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,721,570.00)	(1,744,578.00)	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(528,198.49)	(822.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,596,919.73	6,068,721.24	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,596,919.73	6,068,721.24	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,596,919.73	6,068,721.24	-8.0%
2) Ending Balance, June 30 (E + F1e)			6,068,721.24	6,067,899.24	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	6,068,721.24	6,067,899.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,068,721.24	6,067,899.24
Total, Restricted Balance		6,068,721.24	6,067,899.24

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	1,354,298.40	1,315,774.00	-2.8%
5) TOTAL, REVENUES			1,354,298.40	1,315,774.00	-2.8%
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	1,319,510.75	1,315,774.00	-0.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,319,510.75	1,315,774.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,787.65	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 NET POSITION (C + D4)			34,787.65	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,395.14	680,182.79	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,395.14	680,182.79	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,395.14	680,182.79	5.4%
2) Ending Net Position, June 30 (E + F1e)			680,182.79	680,182.79	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	680,182.79	680,182.79	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	84,802.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	278.00		
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	597,683.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			682,764.54		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,581.75		
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					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,581.75		
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)			680,182.79		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,774.25	8,660.00	-19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	878.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	593,556.50	651,914.00	9.8%
Other Local Revenue					
All Other Local Revenue		8699	749,089.65	655,200.00	-12.5%
TOTAL, OTHER LOCAL REVENUE			1,354,298.40	1,315,774.00	-2.8%
TOTAL, REVENUES			1,354,298.40	1,315,774.00	-2.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,319,510.75	1,315,774.00	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,319,510.75	1,315,774.00	-0.3%
TOTAL, EXPENSES			1,319,510.75	1,315,774.00	-0.3%
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%
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%
(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 + 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	1,354,298.40	1,315,774.00	-2.8%
5) TOTAL, REVENUES			1,354,298.40	1,315,774.00	-2.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,319,510.75	1,315,774.00	-0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,319,510.75	1,315,774.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,787.65	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 NET POSITION (C + D4)			34,787.65	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,395.14	680,182.79	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,395.14	680,182.79	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,395.14	680,182.79	5.4%
2) Ending Net Position, June 30 (E + F1e)			680,182.79	680,182.79	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	680,182.79	680,182.79	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	680,182.79	680,182.79
Total, Restricted Net Position		680,182.79	680,182.79

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)	11,090.63	11,084.71	11,106.81	11,089.60	11,089.60	11,099.67
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)	11,090.63	11,084.71	11,106.81	11,089.60	11,089.60	11,099.67
5. District Funded County Program ADA						
a. County Community Schools	5.59	5.89	5.89	1.33	1.33	1.33
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.60	.60	.60	.13	.13	.13
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)	6.19	6.49	6.49	1.46	1.46	1.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,096.82	11,091.20	11,113.30	11,091.06	11,091.06	11,101.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	55,496,143.58	(7,816,560.58)	47,679,583.00			47,679,583.00
Work in Progress	2,823,570.64		2,823,570.64	5,613,848.36	3,228,328.00	5,209,091.00
Total capital assets not being depreciated	58,319,714.22	(7,816,560.58)	50,503,153.64	5,613,848.36	3,228,328.00	52,888,674.00
Capital assets being depreciated:						
Land Improvements	49,538,751.89		49,538,751.89	533,969.11		50,072,721.00
Buildings	305,951,338.04		305,951,338.04	2,870,311.96	464,524.00	308,357,126.00
Equipment	13,646,574.41		13,646,574.41	2,305,482.59	351,864.00	15,600,193.00
Total capital assets being depreciated	369,136,664.34	0.00	369,136,664.34	5,709,763.66	816,388.00	374,030,040.00
Accumulated Depreciation for:						
Land Improvements	(33,368,434.93)		(33,368,434.93)	(1,862,366.07)		(35,230,801.00)
Buildings	(131,959,740.93)		(131,959,740.93)	(6,436,782.07)	(366,975.00)	(138,029,548.00)
Equipment	(6,799,745.88)		(6,799,745.88)	(982,131.12)	(326,056.00)	(7,455,821.00)
Total accumulated depreciation	(172,127,921.74)	0.00	(172,127,921.74)	(9,281,279.26)	(693,031.00)	(180,716,170.00)
Total capital assets being depreciated, net excluding lease and subscription assets	197,008,742.60	0.00	197,008,742.60	(3,571,515.60)	123,357.00	193,313,870.00
Lease Assets	415,812.10		415,812.10			415,812.10
Accumulated amortization for lease assets	(207,906.06)		(207,906.06)	(103,953.02)		(311,859.08)
Total lease assets, net	207,906.04	0.00	207,906.04	(103,953.02)	0.00	103,953.02
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	255,536,362.86	(7,816,560.58)	247,719,802.28	1,938,379.74	3,351,685.00	246,306,497.02
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	81,023,384.99	301	56,695.00	303	80,966,689.99	305	0.00		307	80,966,689.99	309
2000 - Classified Salaries	28,767,366.66	311	85,740.88	313	28,681,625.78	315	1,524,510.84		317	27,157,114.94	319
3000 - Employee Benefits	41,473,768.45	321	35,907.21	323	41,437,861.24	325	569,033.68		327	40,868,827.56	329
4000 - Books, Supplies Equip Replace. (6500)	5,074,762.73	331	105,271.20	333	4,969,491.53	335	1,011,021.62		337	3,958,469.91	339
5000 - Services . . . & 7300 - Indirect Costs	18,970,832.65	341	181,583.90	343	18,789,248.75	345	2,368,734.18		347	16,420,514.57	349
TOTAL					174,844,917.29	365			TOTAL	169,371,616.97	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	66,249,086.34	375
2. Salaries of Instructional Aides Per EC 41011.	2100	9,494,555.19	380
3. STRS.	3101 & 3102	18,036,948.90	382
4. PERS.	3201 & 3202	2,001,622.36	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,720,815.15	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,177,608.01	385
7. Unemployment Insurance.	3501 & 3502	36,625.71	390
8. Workers' Compensation Insurance.	3601 & 3602	857,215.98	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	115,213.01	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		104,689,690.65	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		104,689,690.65	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.		61.81%	
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)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

	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	180,440,623.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,915,797.60
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	224,755.67
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,198,825.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	98,292.43
4. Other Transfers Out	All	9200	7200-7299	3,825.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	71,162.66
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				3,596,861.51
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				172,927,964.16
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)				11,091.20
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,591.46
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.)		164,908,214.19		14,865.57
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)		164,908,214.19		14,865.57
B. Required effort (Line A.2 times 90%)		148,417,392.77		13,379.01
C. Current year expenditures (Line I.E and Line II.B)		172,927,964.16		15,591.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	102,654,435.76		102,654,435.76			106,338,615.18
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,099.65		11,099.65			11,096.82
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)	11,096.82		11,096.82	11,091.06		11,091.06
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,096.82			11,091.06
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)	257,674.94		257,674.94	247,217.00		247,217.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	49,486,398.50		49,486,398.50	49,635,307.00		49,635,307.00
5. Unsecured Roll Taxes (Object 8042)	1,066,025.88		1,066,025.88	1,069,118.00		1,069,118.00
6. Prior Years' Taxes (Object 8043)	26,587.97		26,587.97	26,422.00		26,422.00
7. Supplemental Taxes (Object 8044)	2,135,730.11		2,135,730.11	1,865,798.00		1,865,798.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,186,267.13		9,186,267.13	8,765,347.00		8,765,347.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,895,726.84		4,895,726.84	3,342,391.00		3,342,391.00
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)	67,054,411.37	0.00	67,054,411.37	64,951,600.00	0.00	64,951,600.00
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)	67,054,411.37	0.00	67,054,411.37	64,951,600.00	0.00	64,951,600.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,199,339.92		5,199,339.92	5,853,734.00		5,853,734.00
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)	5,199,339.92	0.00	5,199,339.92	5,853,734.00	0.00	5,853,734.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	74,314,237.00		74,314,237.00	80,990,944.00		80,990,944.00
25. LCFF State Aid - Prior Years (Object 8019)	47,020.00		47,020.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	74,361,257.00	0.00	74,361,257.00	80,990,944.00	0.00	80,990,944.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	176,036,754.35		176,036,754.35	177,969,054.00		177,969,054.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,619,143.25		2,619,143.25	2,286,024.00		2,286,024.00

	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)			102,654,435.76			106,338,615.18
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9997			0.9995
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			106,338,615.18			113,130,228.59
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			67,054,411.37			64,951,600.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,331,618.40			1,330,927.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			44,483,543.73			54,032,362.59
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			44,483,543.73			54,032,362.59
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])			1,684,568.71			1,548,243.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			68,738,980.08			66,499,843.98
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)			42,798,975.02			52,484,118.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			68,738,980.08			
b. State Subventions (Line D8)			42,798,975.02			
c. Less: Excluded Appropriations (Line C23)			5,199,339.92			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			106,338,615.18			
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)			106,338,615.18			113,130,228.59
12. Appropriations Subject to the Limit (Line D9d)			106,338,615.18			

[illegible]

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	21,183,139.00		21,183,139.00		4,313,963.00	16,869,176.00	4,306,989.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,596,000.00		11,596,000.00		573,000.00	11,023,000.00	592,000.00
Leases Payable	208,021.00		208,021.00		103,237.00	104,784.00	104,784.00
Lease Revenue Bonds Payable	56,732,639.00		56,732,639.00	3,747,945.00	11,031,158.00	49,449,426.00	8,386,851.00
Other General Long-Term Debt	38,764,261.87		38,764,261.87		2,941,410.00	35,822,851.87	2,300,530.00
Net Pension Liability	134,074,694.00		134,074,694.00			134,074,694.00	
Total/Net OPEB Liability	1,141,255.00		1,141,255.00			1,141,255.00	2.00
Compensated Absences Payable	669,111.00		669,111.00		160,685.00	508,426.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	264,369,120.87	0.00	264,369,120.87	3,747,945.00	19,123,453.00	248,993,612.87	15,691,156.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 5,289,801.63
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 145,974,718.47

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.62%

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) 6,629,928.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,749,848.91

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	45,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	49,491.91
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)	618,451.76
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,093,620.63
9. Carry-Forward Adjustment (Part IV, Line F)	415,033.63
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,508,654.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	110,422,508.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,576,630.10
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,463,652.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,989,076.06
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	224,755.67
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)	1,508,757.91
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)	75,164.06
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,641.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,465,850.91
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	6,217,479.03
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,440,827.78
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)	171,396,342.90
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.89%
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)	6.13%

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)	10,093,620.63
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	296,680.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.82%) times Part III, Line B19); zero if negative	415,033.63
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.82%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	415,033.63
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)	415,033.63

Approved
indirect cost
rate: 5.82%

Highest rate
used in any
program: 5.82%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	667,607.54	38,854.76	5.82%
01	3010	550,623.78	32,046.30	5.82%
01	3310	2,371,799.67	138,038.74	5.82%
01	3311	1,988.57	115.73	5.82%
01	3315	43,272.54	2,518.46	5.82%
01	3327	132,533.55	7,713.45	5.82%
01	3550	31,991.29	1,599.00	5.00%
01	4035	124,729.87	7,259.28	5.82%
01	4127	32,573.58	1,895.78	5.82%
01	4201	22,962.81	1,336.44	5.82%
01	4203	75,411.13	4,388.93	5.82%
01	5810	267,739.64	15,582.45	5.82%
01	6053	124,558.76	7,249.32	5.82%
01	6266	433,034.65	25,202.62	5.82%
01	6331	14,830.73	863.15	5.82%
01	6387	624,949.72	36,372.07	5.82%
01	6500	29,259,248.81	1,702,888.28	5.82%
01	6520	100,590.63	5,854.37	5.82%
01	6546	1,600,645.71	93,157.58	5.82%
01	6547	615,854.97	35,842.76	5.82%
01	6762	799,860.80	46,551.90	5.82%
01	6770	1,394,432.68	13,943.54	1.00%
01	7085	40,724.76	2,370.18	5.82%
01	7311	3,629.17	211.22	5.82%
01	7435	2,301,014.25	133,919.03	5.82%
01	8150	4,526,823.45	263,461.00	5.82%
01	9010	1,204,363.63	54,423.70	4.52%
13	5310	2,440,827.78	133,111.00	5.45%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,987,406.27	2,987,406.27
2. State Lottery Revenue	8560	2,277,339.63		1,069,175.28	3,346,514.91
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	(2,209,734.24)	2,209,734.24		0.00
7. Total Available (Sum Lines A1 through A6)		67,605.39	2,209,734.24	4,056,581.55	6,333,921.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	1,320,896.17	0.00	1,320,896.17
2. Classified Salaries	2000-2999	2,491.59	369,870.22	0.00	372,361.81
3. Employee Benefits	3000-3999	353.95	518,967.85	0.00	519,321.80
4. Books and Supplies	4000-4999	6,846.06		681,973.62	688,819.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	57,913.79			57,913.79
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			466,715.50	466,715.50
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)		67,605.39	2,209,734.24	1,148,689.12	3,426,028.75
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	2,907,892.43	2,907,892.43
D. COMMENTS:					
Purchased software & instructional materials for education purposes.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,564,571.93	1,139,029.57	10,317,481.34	5,750,660.12	17,136,263.77	0.00	3,551,017.38
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	422.51	422.51	422.51	422.51	872.43		932.00
3100 Alternative Schools							
3200 Continuation Schools	5.00	5.00	5.00	5.00	10.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	20.34	20.34	20.34	20.34			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	111.90	111.90	111.90	111.90	54.52		83.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	559.75	559.75	559.75	559.75	936.95	0.00	1,015.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	81,849,986.61	34,895,778.23	116,745,764.84	7,529,779.07		124,275,543.91
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	819,294.16	368,438.93	1,187,733.09	76,605.50		1,264,338.59
3300	Independent Study Centers	493,007.00	0.00	493,007.00	31,797.59		524,804.59
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	4,004,399.16	754,796.34	4,759,195.50	306,954.95		5,066,150.45
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	3,814.66	0.00	3,814.66	246.04		4,060.70
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	37,219,904.45	5,440,010.60	42,659,915.05	2,751,446.58		45,411,361.63
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	125,312.66	0.00	125,312.66	8,082.32		133,394.98
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	219,745.79	0.00	219,745.79	14,173.00		233,918.79
8500	Child Care and Development Services	5,009.88	0.00	5,009.88	323.12		5,333.00
Other Costs							
----	Food Services					121,001.62	121,001.62
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,278,025.00	1,278,025.00
----	Other Outgo					1,904,477.33	1,904,477.33
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	351,323.68		351,323.68
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(133,111.00)		(133,111.00)
----	Total General Fund and Charter Schools Funds Expenditures	124,740,474.37	41,459,024.10	166,199,498.47	10,937,620.85	3,303,503.95	180,440,623.27

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	79,833,342.39	5,552.76	1,328.02	21,350.22	1,335.50	0.00	1,987,077.72			0.00	0.00	81,849,986.61
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	734,322.70	126.09	0.00	1,412.48	81,434.55	0.00	1,998.34			0.00	0.00	819,294.16
3300	Independent Study Centers	491,979.65	1,027.35	0.00	0.00	0.00	0.00	0.00			0.00	0.00	493,007.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	3,955,571.62	48,827.54	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,004,399.16
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	3,814.66	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,814.66
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	28,397,514.38	2,325,850.97	0.00	24,759.17	6,352,814.42	109,274.02	0.00			9,691.49	0.00	37,219,904.45
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	125,312.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,312.66
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		219,745.79	0.00	0.00	0.00	219,745.79
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		5,009.88	0.00	0.00	0.00	5,009.88
Total Direct Charged Costs		113,416,545.40	2,506,697.37	1,328.02	47,521.87	6,435,584.47	109,274.02	1,989,076.06	224,755.67	0.00	9,691.49	0.00	124,740,474.37

* Functions 7100-7199 for goals 8100 and 8500

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

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	15,678,908.65	15,956,230.96	3,260,638.62	34,895,778.23
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	185,544.82	182,894.11	0.00	368,438.93
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	754,796.34	0.00	0.00	754,796.34
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,152,493.14	997,138.70	290,378.76	5,440,010.60
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		20,771,742.95	17,136,263.77	3,551,017.38	41,459,024.10

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)	1,558,249.82
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	45,900.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,705,092.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,761,489.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,070,731.84
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	124,740,474.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	41,459,024.10
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	166,199,498.47
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,447,112.19
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,447,112.19
D.	Total Direct Charged and Allocated Costs (B3 + C5)	171,646,610.66
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.45%

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)	121,001.62				121,001.62
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,278,025.00		1,278,025.00
Other Outgo (Objects 1000 - 7999)				1,904,477.33	1,904,477.33
Total Other Costs	121,001.62	0.00	1,278,025.00	1,904,477.33	3,303,503.95

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

31 75085 0000000
Form SIAA
F8ASBMZTY3(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	2,530.50	0.00	0.00	(133,111.00)				
Other Sources/Uses Detail					39,934.37	0.00		
Fund Reconciliation							152,178.18	207.94
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,530.50)	133,111.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	134,145.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,656.95		
Fund Reconciliation							0.00	7.03
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,656.95	39,934.37		
Fund Reconciliation							7.03	17,825.24
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,721,570.00	0.00		
Fund Reconciliation							1,721,570.00	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								

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

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Form SIAA
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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	1,721,570.00		
Fund Reconciliation							0.00	1,721,570.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

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

31 75085 0000000
Form SIAA
F8ASBMZTY3(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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,530.50	(2,530.50)	133,111.00	(133,111.00)	1,763,161.32	1,763,161.32	1,873,755.21	1,873,755.21