

**2024-2025**  
**Unaudited Actuals**  
**Report**

**September 11, 2025**



Coronado Unified  
San Diego County

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

37 68031 0000000  
Form CA  
F8AKW25SAJ(2024-25)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.21%
	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	\$22,837,346.77
	Appropriations Subject to Limit	\$22,837,346.77
	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	5.17%
	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 11, 2025

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

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

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:

Roxanna Travers  
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For School District:

Angelica Paredes  
\_\_\_\_\_  
Name  
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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		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
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	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
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		
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		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund	G	G
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
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	S	
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)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Coronado Unified  
San Diego County

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

37 68031 0000000  
Form 01  
F8AKW25SAJ(2024-25)

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	31,412,342.00	192,692.00	31,605,034.00	32,253,625.00	204,288.00	32,457,913.00	2.7%
2) Federal Revenue		8100-8299	3,138,785.36	2,593,023.33	5,731,808.69	3,117,723.40	2,169,668.23	5,287,391.63	-7.8%
3) Other State Revenue		8300-8599	989,366.78	4,716,608.19	5,705,974.97	1,049,475.50	4,176,906.00	5,226,381.50	-8.4%
4) Other Local Revenue		8600-8799	2,446,326.59	1,738,778.88	4,185,105.47	1,956,529.31	1,831,348.00	3,787,877.31	-9.5%
5) TOTAL, REVENUES			37,986,820.73	9,241,102.40	47,227,923.13	38,377,353.21	8,382,210.23	46,759,563.44	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,063,492.77	5,927,687.64	20,991,180.41	15,710,637.62	5,033,363.00	20,744,000.62	-1.2%
2) Classified Salaries		2000-2999	4,850,479.08	3,516,990.67	8,367,469.75	5,342,045.00	3,267,214.00	8,609,259.00	2.9%
3) Employee Benefits		3000-3999	7,941,635.66	6,125,033.51	14,066,669.17	8,561,381.00	5,986,637.00	14,548,018.00	3.4%
4) Books and Supplies		4000-4999	1,081,838.60	985,289.06	2,067,127.66	1,227,369.51	859,147.98	2,086,517.49	0.9%
5) Services and Other Operating Expenditures		5000-5999	4,374,493.39	3,293,450.25	7,667,943.64	4,754,504.17	3,543,787.27	8,298,291.44	8.2%
6) Capital Outlay		6000-6999	8,635.50	203,123.18	211,758.68	29,569.00	14,785.00	44,354.00	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,149.00 0.00	0.00	1,149.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(206,854.91)	161,555.91	(45,299.00)	(176,427.00)	135,829.00	(40,598.00)	-10.4%
9) TOTAL, EXPENDITURES			33,114,869.09	20,213,130.22	53,327,999.31	35,449,079.30	18,840,763.25	54,289,842.55	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,871,951.64	(10,972,027.82)	(6,100,076.18)	2,928,273.91	(10,458,553.02)	(7,530,279.11)	23.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,100,582.54	0.00	6,100,582.54	7,455,587.51	0.00	7,455,587.51	22.2%
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	(8,461,925.96)	8,461,925.96	0.00	(10,502,611.02)	10,502,611.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,361,343.42)	8,461,925.96	6,100,582.54	(3,047,023.51)	10,502,611.02	7,455,587.51	22.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,510,608.22	(2,510,101.86)	506.36	(118,749.60)	44,058.00	(74,691.60)	-14,850.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,703,431.78	3,586,804.14	5,290,235.92	4,214,040.00	1,076,702.28	5,290,742.28	0.0%
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)			1,703,431.78	3,586,804.14	5,290,235.92	4,214,040.00	1,076,702.28	5,290,742.28	0.0%

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)	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,431.78	3,586,804.14	5,290,235.92	4,214,040.00	1,076,702.28	5,290,742.28	0.0%
2) Ending Balance, June 30 (E + F1e)			4,214,040.00	1,076,702.28	5,290,742.28	4,095,290.40	1,120,760.28	5,216,050.68	-1.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,076,702.28	1,076,702.28	0.00	1,120,760.28	1,120,760.28	4.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,604,200.02	0.00	2,604,200.02	2,466,595.12	0.00	2,466,595.12	-5.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,599,839.98	0.00	1,599,839.98	1,628,695.28	0.00	1,628,695.28	1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	982,907.26	1,087,076.84	2,069,984.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	987.00	0.00	987.00				
b) in Banks		9120	368,403.92	0.00	368,403.92				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,389,657.69	2,246,068.72	3,635,726.41				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,805,034.04	4,823.09	6,809,857.13				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				

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)	
10) TOTAL, ASSETS			9,556,989.91	3,337,968.65	12,894,958.56				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,335,114.74	1,117,827.40	2,452,942.14				
2) Due to Grantor Governments		9590	0.00	341,607.00	341,607.00				
3) Due to Other Funds		9610	4,007,835.17	61,135.15	4,068,970.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	740,696.82	740,696.82				
6) TOTAL, LIABILITIES			5,342,949.91	2,261,266.37	7,604,216.28				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,214,040.00	1,076,702.28	5,290,742.28				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	12,552,351.27	0.00	12,552,351.27	12,600,224.00	0.00	12,600,224.00	0.4%
Education Protection Account State Aid - Current Year		8012	207,618.00	0.00	207,618.00	2,106,788.00	0.00	2,106,788.00	914.7%
State Aid - Prior Years		8019	1,025,600.45	0.00	1,025,600.45	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,159.38	0.00	13,159.38	15,000.00	0.00	15,000.00	14.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,025,125.70	0.00	3,025,125.70	3,000,410.00	0.00	3,000,410.00	-0.8%
Unsecured Roll Taxes		8042	99,393.11	0.00	99,393.11	100,249.00	0.00	100,249.00	0.9%
Prior Years' Taxes		8043	(998.95)	0.00	(998.95)	(1,500.00)	0.00	(1,500.00)	50.2%
Supplemental Taxes		8044	409,583.68	0.00	409,583.68	356,030.00	0.00	356,030.00	-13.1%
Education Revenue Augmentation Fund (ERAF)		8045	4,084.94	0.00	4,084.94	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,076,424.42	0.00	14,076,424.42	14,076,424.00	0.00	14,076,424.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



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)	
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			31,412,342.00	0.00	31,412,342.00	32,253,625.00	0.00	32,253,625.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	192,692.00	192,692.00	0.00	204,288.00	204,288.00	6.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,412,342.00	192,692.00	31,605,034.00	32,253,625.00	204,288.00	32,457,913.00	2.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	3,052,013.40	0.00	3,052,013.40	3,013,863.40	0.00	3,013,863.40	-1.2%
Special Education Entitlement		8181	0.00	600,989.00	600,989.00	0.00	600,989.00	600,989.00	0.0%
Special Education Discretionary Grants		8182	0.00	50,437.88	50,437.88	0.00	42,709.00	42,709.00	-15.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	75.00	75.00	0.00	75.00	75.00	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		216,142.00	216,142.00		213,939.00	213,939.00	-1.0%
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		15,116.24	15,116.24		46,471.00	46,471.00	207.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		13,481.00	13,481.00	New
Career and Technical Education	3500-3599	8290		15,000.00	15,000.00		15,000.00	15,000.00	0.0%

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	86,771.96	1,695,263.21	1,782,035.17	103,860.00	1,237,004.23	1,340,864.23	-24.8%
TOTAL, FEDERAL REVENUE			3,138,785.36	2,593,023.33	5,731,808.69	3,117,723.40	2,169,668.23	5,287,391.63	-7.8%
<b>OTHER STATE REVENUE</b>									
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	133,135.00	0.00	133,135.00	133,135.00	0.00	133,135.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	529,363.28	253,119.98	782,483.26	530,915.00	253,483.00	784,398.00	0.2%
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		414,343.00	414,343.00		327,313.00	327,313.00	-21.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		28,106.00	28,106.00		0.00	0.00	-100.0%
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		127,600.85	127,600.85		143,280.00	143,280.00	12.3%
Arts and Music in Schools (Prop 28)	6770	8590		332,942.00	332,942.00		332,942.00	332,942.00	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	326,868.50	3,560,496.36	3,887,364.86	385,425.50	3,119,888.00	3,505,313.50	-9.8%
TOTAL, OTHER STATE REVENUE			989,366.78	4,716,608.19	5,705,974.97	1,049,475.50	4,176,906.00	5,226,381.50	-8.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	109,739.55	0.00	109,739.55	142,000.00	0.00	142,000.00	29.4%
Interest		8660	378,681.65	0.00	378,681.65	70,000.00	0.00	70,000.00	-81.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	140,536.00	0.00	140,536.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,817,369.39	48,379.88	1,865,749.27	1,744,529.31	149,199.00	1,893,728.31	1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,690,399.00	1,690,399.00		1,682,149.00	1,682,149.00	-0.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%

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)	
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			2,446,326.59	1,738,778.88	4,185,105.47	1,956,529.31	1,831,348.00	3,787,877.31	-9.5%
TOTAL, REVENUES			37,986,820.73	9,241,102.40	47,227,923.13	38,377,353.21	8,382,210.23	46,759,563.44	-1.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	11,902,343.53	5,203,344.02	17,105,687.55	12,320,656.62	4,644,444.00	16,965,100.62	-0.8%
Certificated Pupil Support Salaries		1200	755,775.42	267,379.26	1,023,154.68	975,609.00	39,133.00	1,014,742.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,349,281.70	342,134.94	2,691,416.64	2,390,921.00	244,009.00	2,634,930.00	-2.1%
Other Certificated Salaries		1900	56,092.12	114,829.42	170,921.54	23,451.00	105,777.00	129,228.00	-24.4%
TOTAL, CERTIFICATED SALARIES			15,063,492.77	5,927,687.64	20,991,180.41	15,710,637.62	5,033,363.00	20,744,000.62	-1.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	397,156.33	2,201,808.16	2,598,964.49	441,896.00	2,291,517.00	2,733,413.00	5.2%
Classified Support Salaries		2200	1,631,126.49	874,935.83	2,506,062.32	1,888,716.00	618,440.00	2,507,156.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	495,728.70	274,666.42	770,395.12	468,715.00	312,361.00	781,076.00	1.4%
Clerical, Technical and Office Salaries		2400	2,007,775.91	102,920.00	2,110,695.91	2,199,392.00	0.00	2,199,392.00	4.2%
Other Classified Salaries		2900	318,691.65	62,660.26	381,351.91	343,326.00	44,896.00	388,222.00	1.8%
TOTAL, CLASSIFIED SALARIES			4,850,479.08	3,516,990.67	8,367,469.75	5,342,045.00	3,267,214.00	8,609,259.00	2.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,772,605.24	3,101,725.57	5,874,330.81	2,955,926.00	3,034,447.00	5,990,373.00	2.0%
PERS		3201-3202	1,164,965.65	805,471.31	1,970,436.96	1,354,846.00	817,733.00	2,172,579.00	10.3%
OASDI/Medicare/Alternative		3301-3302	601,219.16	335,972.03	937,191.19	624,411.00	322,355.00	946,766.00	1.0%
Health and Welfare Benefits		3401-3402	2,873,031.06	1,734,502.35	4,607,533.41	2,956,715.00	1,669,562.00	4,626,277.00	0.4%
Unemployment Insurance		3501-3502	11,029.31	4,666.83	15,696.14	10,389.00	4,027.00	14,416.00	-8.2%
Workers' Compensation		3601-3602	305,176.43	142,695.42	447,871.85	356,434.00	138,513.00	494,947.00	10.5%
OPEB, Allocated		3701-3702	(.19)	0.00	(.19)	302,660.00	0.00	302,660.00	-159,294,836.8%
OPEB, Active Employees		3751-3752	213,609.00	0.00	213,609.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EMPLOYEE BENEFITS			7,941,635.66	6,125,033.51	14,066,669.17	8,561,381.00	5,986,637.00	14,548,018.00	3.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	615.85	11,574.28	12,190.13	2,364.00	0.00	2,364.00	-80.6%
Materials and Supplies		4300	949,005.69	882,639.39	1,831,645.08	1,178,467.93	778,679.70	1,957,147.63	6.9%
Noncapitalized Equipment		4400	132,217.06	91,075.39	223,292.45	46,537.58	80,468.28	127,005.86	-43.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,081,838.60	985,289.06	2,067,127.66	1,227,369.51	859,147.98	2,086,517.49	0.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	643,054.16	997,775.92	1,640,830.08	785,000.00	1,336,796.76	2,121,796.76	29.3%
Travel and Conferences		5200	32,620.91	98,462.42	131,083.33	73,360.48	128,565.11	201,925.59	54.0%
Dues and Memberships		5300	51,794.11	4,327.00	56,121.11	68,301.00	385.00	68,686.00	22.4%
Insurance		5400 - 5450	539,354.41	0.00	539,354.41	666,430.14	0.00	666,430.14	23.6%
Operations and Housekeeping Services		5500	1,492,340.34	0.00	1,492,340.34	1,604,797.00	0.00	1,604,797.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	224,662.01	357,164.19	581,826.20	229,118.49	434,064.10	663,182.59	14.0%
Transfers of Direct Costs		5710	37,329.08	(37,329.08)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,066.36)	0.00	(7,066.36)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,064,709.79	1,870,214.97	2,934,924.76	1,016,185.06	1,643,958.95	2,660,144.01	-9.4%
Communications		5900	295,694.94	2,834.83	298,529.77	311,312.00	17.35	311,329.35	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,374,493.39	3,293,450.25	7,667,943.64	4,754,504.17	3,543,787.27	8,298,291.44	8.2%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	23,379.00	0.00	23,379.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	135,657.95	135,657.95	0.00	3,785.00	3,785.00	-97.2%
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	8,635.50	67,465.23	76,100.73	6,190.00	11,000.00	17,190.00	-77.4%
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			8,635.50	203,123.18	211,758.68	29,569.00	14,785.00	44,354.00	-79.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									

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)	
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	1,149.00	0.00	1,149.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,149.00	0.00	1,149.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(161,555.91)	161,555.91	0.00	(135,829.00)	135,829.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(45,299.00)	0.00	(45,299.00)	(40,598.00)	0.00	(40,598.00)	-10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(206,854.91)	161,555.91	(45,299.00)	(176,427.00)	135,829.00	(40,598.00)	-10.4%
TOTAL, EXPENDITURES			33,114,869.09	20,213,130.22	53,327,999.31	35,449,079.30	18,840,763.25	54,289,842.55	1.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	6,100,582.54	0.00	6,100,582.54	3,924,860.81	0.00	3,924,860.81	-35.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	3,530,726.70	0.00	3,530,726.70	New
(a) TOTAL, INTERFUND TRANSFERS IN			6,100,582.54	0.00	6,100,582.54	7,455,587.51	0.00	7,455,587.51	22.2%
<b>INTERFUND TRANSFERS OUT</b>									
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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,461,925.96)	8,461,925.96	0.00	(10,502,611.02)	10,502,611.02	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,461,925.96)	8,461,925.96	0.00	(10,502,611.02)	10,502,611.02	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)</b>			(2,361,343.42)	8,461,925.96	6,100,582.54	(3,047,023.51)	10,502,611.02	7,455,587.51	22.2%

			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	31,412,342.00	192,692.00	31,605,034.00	32,253,625.00	204,288.00	32,457,913.00	2.7%
2) Federal Revenue		8100-8299	3,138,785.36	2,593,023.33	5,731,808.69	3,117,723.40	2,169,668.23	5,287,391.63	-7.8%
3) Other State Revenue		8300-8599	989,366.78	4,716,608.19	5,705,974.97	1,049,475.50	4,176,906.00	5,226,381.50	-8.4%
4) Other Local Revenue		8600-8799	2,446,326.59	1,738,778.88	4,185,105.47	1,956,529.31	1,831,348.00	3,787,877.31	-9.5%
5) TOTAL, REVENUES			37,986,820.73	9,241,102.40	47,227,923.13	38,377,353.21	8,382,210.23	46,759,563.44	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	17,374,346.08	16,011,442.77	33,385,788.85	17,633,866.16	16,003,377.02	33,637,243.18	0.8%
2) Instruction - Related Services	2000-2999		5,343,800.54	864,111.39	6,207,911.93	5,308,570.00	514,051.00	5,822,621.00	-6.2%
3) Pupil Services	3000-3999		2,979,098.41	1,374,060.57	4,353,158.98	3,846,437.00	599,209.00	4,445,646.00	2.1%
4) Ancillary Services	4000-4999		604,439.26	16,723.00	621,162.26	670,634.00	0.00	670,634.00	8.0%
5) Community Services	5000-5999		52,612.41	0.00	52,612.41	448,712.00	0.00	448,712.00	752.9%
6) Enterprise	6000-6999		1,009.84	0.00	1,009.84	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		3,168,521.71	167,153.83	3,335,675.54	3,534,031.14	135,829.00	3,669,860.14	10.0%
8) Plant Services	8000-8999		3,589,891.84	1,779,638.66	5,369,530.50	4,006,829.00	1,588,297.23	5,595,126.23	4.2%
9) Other Outgo	9000-9999		1,149.00	0.00	1,149.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			33,114,869.09	20,213,130.22	53,327,999.31	35,449,079.30	18,840,763.25	54,289,842.55	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,871,951.64	(10,972,027.82)	(6,100,076.18)	2,928,273.91	(10,458,553.02)	(7,530,279.11)	23.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,100,582.54	0.00	6,100,582.54	7,455,587.51	0.00	7,455,587.51	22.2%
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	(8,461,925.96)	8,461,925.96	0.00	(10,502,611.02)	10,502,611.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,361,343.42)	8,461,925.96	6,100,582.54	(3,047,023.51)	10,502,611.02	7,455,587.51	22.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,510,608.22	(2,510,101.86)	506.36	(118,749.60)	44,058.00	(74,691.60)	-14,850.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,703,431.78	3,586,804.14	5,290,235.92	4,214,040.00	1,076,702.28	5,290,742.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,703,431.78	3,586,804.14	5,290,235.92	4,214,040.00	1,076,702.28	5,290,742.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,431.78	3,586,804.14	5,290,235.92	4,214,040.00	1,076,702.28	5,290,742.28	0.0%
2) Ending Balance, June 30 (E + F1e)			4,214,040.00	1,076,702.28	5,290,742.28	4,095,290.40	1,120,760.28	5,216,050.68	-1.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,076,702.28	1,076,702.28	0.00	1,120,760.28	1,120,760.28	4.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,604,200.02	0.00	2,604,200.02	2,466,595.12	0.00	2,466,595.12	-5.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,599,839.98	0.00	1,599,839.98	1,628,695.28	0.00	1,628,695.28	1.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	12,191.61	12,191.61
6300	Lottery: Instructional Materials	229,930.71	229,930.71
6383	Golden State Pathways Program	666,594.00	666,594.00
6546	Mental Health-Related Services	0.00	74,057.00
6547	Special Education Early Intervention Preschool Grant	26,795.55	26,795.55
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	30,402.83	30,402.83
7339	Dual Enrollment Opportunities	70,980.61	40,980.61
7412	A-G Access/Success Grant	12,451.95	12,451.95
7413	A-G Learning Loss Mitigation Grant	9,657.00	9,657.00
7415	Classified School Employee Summer Assistance Program	3,999.35	3,999.35
7810	Other Restricted State	9,970.00	9,970.00
9010	Other Restricted Local	3,728.67	3,729.67
Total, Restricted Balance		1,076,702.28	1,120,760.28

Coronado Unified  
San Diego County

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Object

37 68031 0000000  
Form 08  
F8AKW25SAJ(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	608,456.24	0.00	-100.0%
5) TOTAL, REVENUES			608,456.24	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	619,293.40	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			619,293.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,837.16)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,837.16)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,154.90	120,317.74	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,154.90	120,317.74	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,154.90	120,317.74	-8.3%
2) Ending Balance, June 30 (E + F1e)			120,317.74	120,317.74	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	120,317.74	120,317.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	120,317.74		
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			120,317.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			120,317.74		
<b>REVENUES</b>					
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	608,456.24	0.00	-100.0%
TOTAL, REVENUES			608,456.24	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	619,293.40	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			619,293.40	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			619,293.40	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	608,456.24	0.00	-100.0%
5) TOTAL, REVENUES			608,456.24	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		619,293.40	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			619,293.40	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,837.16)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,837.16)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,154.90	120,317.74	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,154.90	120,317.74	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,154.90	120,317.74	-8.3%
2) Ending Balance, June 30 (E + F1e)			120,317.74	120,317.74	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	120,317.74	120,317.74	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	120,317.74	120,317.74
Total, Restricted Balance		120,317.74	120,317.74



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	289,893.08	272,593.00	-6.0%
4) Other Local Revenue		8600-8799	11,843.64	8,000.00	-32.5%
5) TOTAL, REVENUES			301,736.72	280,593.00	-7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	140,358.63	147,180.00	4.9%
2) Classified Salaries		2000-2999	72,224.00	46,054.00	-36.2%
3) Employee Benefits		3000-3999	49,598.05	74,559.00	50.3%
4) Books and Supplies		4000-4999	0.00	1,500.00	New
5) Services and Other Operating Expenditures		5000-5999	8,675.59	8,500.00	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,000.00	2,800.00	-44.0%
9) TOTAL, EXPENDITURES			275,856.27	280,593.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,880.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,880.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,122.28	123,002.73	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,122.28	123,002.73	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,122.28	123,002.73	26.6%
2) Ending Balance, June 30 (E + F1e)			123,002.73	123,002.73	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	42,016.55	42,016.55	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	80,986.18	80,986.18	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	154,330.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	74.00		
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	25,045.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.16		
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			179,450.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,557.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,889.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			56,447.33		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			123,002.73		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	289,893.08	272,593.00	-6.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			289,893.08	272,593.00	-6.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,018.68	3,000.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,091.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	4,733.96	5,000.00	5.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,843.64	8,000.00	-32.5%
TOTAL, REVENUES			301,736.72	280,593.00	-7.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,434.98	29,927.00	254.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	131,923.65	117,253.00	-11.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			140,358.63	147,180.00	4.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,843.06	27,383.00	-5.1%
Clerical, Technical and Office Salaries		2400	41,339.14	12,751.00	-69.2%
Other Classified Salaries		2900	2,041.80	5,920.00	189.9%
TOTAL, CLASSIFIED SALARIES			72,224.00	46,054.00	-36.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	15,428.44	18,180.00	17.8%
PERS		3201-3202	17,242.46	26,232.00	52.1%
OASDI/Medicare/Alternative		3301-3302	8,450.52	8,866.00	4.9%
Health and Welfare Benefits		3401-3402	5,688.11	17,865.00	214.1%
Unemployment Insurance		3501-3502	88.64	97.00	9.4%
Workers' Compensation		3601-3602	2,699.88	3,319.00	22.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,598.05	74,559.00	50.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,500.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,675.59	7,000.00	-19.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,675.59	8,500.00	-2.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,000.00	2,800.00	-44.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,000.00	2,800.00	-44.0%
TOTAL, EXPENDITURES			275,856.27	280,593.00	1.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	289,893.08	272,593.00	-6.0%
4) Other Local Revenue		8600-8799	11,843.64	8,000.00	-32.5%
5) TOTAL, REVENUES			301,736.72	280,593.00	-7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		21,763.50	54,672.00	151.2%
2) Instruction - Related Services	2000-2999		249,092.77	223,121.00	-10.4%
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		5,000.00	2,800.00	-44.0%
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			275,856.27	280,593.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			25,880.45	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,880.45	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,122.28	123,002.73	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,122.28	123,002.73	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,122.28	123,002.73	26.6%
2) Ending Balance, June 30 (E + F1e)			123,002.73	123,002.73	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	42,016.55	42,016.55	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	80,986.18	80,986.18	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6391	Adult Education Program	42,016.55	42,016.55
Total, Restricted Balance		42,016.55	42,016.55

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	869,422.00	803,382.00	-7.6%
4) Other Local Revenue		8600-8799	41,828.71	82,600.00	97.5%
5) TOTAL, REVENUES			911,250.71	885,982.00	-2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	78,605.78	63,032.00	-19.8%
2) Classified Salaries		2000-2999	430,517.20	415,114.00	-3.6%
3) Employee Benefits		3000-3999	285,856.24	295,688.00	3.4%
4) Books and Supplies		4000-4999	7,496.88	40,454.07	439.6%
5) Services and Other Operating Expenditures		5000-5999	15,035.65	33,895.93	125.4%
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	40,299.00	37,798.00	-6.2%
9) TOTAL, EXPENDITURES			857,810.75	885,982.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,439.96	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,439.96	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	472,477.43	525,917.39	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,477.43	525,917.39	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,477.43	525,917.39	11.3%
2) Ending Balance, June 30 (E + F1e)			525,917.39	525,917.39	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	305,545.65	305,545.65	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	220,371.74	220,371.74	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	633,622.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	302.00		
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	11,318.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	215,346.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			860,588.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,762.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	319,909.11		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			334,671.52		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			525,917.39		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	758,382.00	758,382.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	111,040.00	45,000.00	-59.5%
TOTAL, OTHER STATE REVENUE			869,422.00	803,382.00	-7.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	29,332.71	2,600.00	-91.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,496.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	80,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,828.71	82,600.00	97.5%
TOTAL, REVENUES			911,250.71	885,982.00	-2.8%
<b>CERTIFICATED SALARIES</b>					



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	5,994.10	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,611.68	63,032.00	-13.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,605.78	63,032.00	-19.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	359,852.95	357,406.00	-0.7%
Classified Support Salaries		2200	42,027.76	42,920.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,554.03	14,788.00	-15.8%
Other Classified Salaries		2900	11,082.46	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			430,517.20	415,114.00	-3.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,769.60	12,732.00	-7.5%
PERS		3201-3202	112,567.15	103,399.00	-8.1%
OASDI/Medicare/Alternative		3301-3302	34,190.15	30,416.00	-11.0%
Health and Welfare Benefits		3401-3402	117,280.05	141,236.00	20.4%
Unemployment Insurance		3501-3502	256.68	224.00	-12.7%
Workers' Compensation		3601-3602	7,792.61	7,681.00	-1.4%
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			285,856.24	295,688.00	3.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,496.88	38,784.07	417.3%
Noncapitalized Equipment		4400	0.00	1,670.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,496.88	40,454.07	439.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9.95	3,521.00	35,286.9%
Dues and Memberships		5300	2,338.50	5,230.00	123.6%
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	5.27	1,294.93	24,471.7%
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	12,681.93	23,850.00	88.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,035.65	33,895.93	125.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	40,299.00	37,798.00	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,299.00	37,798.00	-6.2%
TOTAL, EXPENDITURES			857,810.75	885,982.00	3.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	869,422.00	803,382.00	-7.6%
4) Other Local Revenue		8600-8799	41,828.71	82,600.00	97.5%
5) TOTAL, REVENUES			911,250.71	885,982.00	-2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		638,737.43	678,884.00	6.3%
2) Instruction - Related Services	2000-2999		115,141.88	102,830.00	-10.7%
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		40,299.00	37,798.00	-6.2%
8) Plant Services	8000-8999		63,632.44	66,470.00	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			857,810.75	885,982.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			53,439.96	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,439.96	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	472,477.43	525,917.39	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			472,477.43	525,917.39	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			472,477.43	525,917.39	11.3%
2) Ending Balance, June 30 (E + F1e)			525,917.39	525,917.39	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	305,545.65	305,545.65	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	220,371.74	220,371.74	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
5059	Early Education: ARP California State Preschool Program One-time Stipend	37,200.00	37,200.00
6105	Early Education: California State Preschool Program	12,496.00	12,496.00
6130	Early Education: Center-Based Reserve Account	71,735.40	71,735.40
7810	Other Restricted State	184,114.25	184,114.25
Total, Restricted Balance		305,545.65	305,545.65

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	403,093.07	300,000.00	-25.6%
3) Other State Revenue		8300-8599	1,460,789.63	1,450,000.00	-0.7%
4) Other Local Revenue		8600-8799	126,281.12	108,000.00	-14.5%
5) TOTAL, REVENUES			1,990,163.82	1,858,000.00	-6.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	739,536.84	752,504.00	1.8%
3) Employee Benefits		3000-3999	366,806.05	381,578.00	4.0%
4) Books and Supplies		4000-4999	767,082.41	785,085.39	2.3%
5) Services and Other Operating Expenditures		5000-5999	31,067.23	47,684.00	53.5%
6) Capital Outlay		6000-6999	103,784.63	50,000.00	-51.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,008,277.16	2,016,851.39	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,113.34)	(158,851.39)	777.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,113.34)	(158,851.39)	777.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,635,226.91	1,617,113.57	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,635,226.91	1,617,113.57	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,635,226.91	1,617,113.57	-1.1%
2) Ending Balance, June 30 (E + F1e)			1,617,113.57	1,458,262.18	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	600.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,616,513.57	1,458,262.18	-9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,467,742.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	700.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	600.00		
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	304,313.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	29,556.47		
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			1,802,912.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	44,385.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	96,413.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	45,000.00		
6) TOTAL, LIABILITIES			185,798.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,617,113.57		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	322,293.07	250,000.00	-22.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	80,800.00	50,000.00	-38.1%
TOTAL, FEDERAL REVENUE			403,093.07	300,000.00	-25.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,460,789.63	1,450,000.00	-0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,460,789.63	1,450,000.00	-0.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	53,577.71	79,000.00	47.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	46,599.36	25,000.00	-46.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	20,894.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,210.05	4,000.00	-23.2%
TOTAL, OTHER LOCAL REVENUE			126,281.12	108,000.00	-14.5%
TOTAL, REVENUES			1,990,163.82	1,858,000.00	-6.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	478,516.21	497,099.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	261,020.63	255,405.00	-2.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			739,536.84	752,504.00	1.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	182,223.35	187,558.00	2.9%
OASDI/Medicare/Alternative		3301-3302	56,152.73	56,071.00	-0.1%
Health and Welfare Benefits		3401-3402	116,481.75	124,977.00	7.3%
Unemployment Insurance		3501-3502	368.28	367.00	-0.3%
Workers' Compensation		3601-3602	11,579.94	12,605.00	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			366,806.05	381,578.00	4.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	96,903.09	90,414.00	-6.7%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	670,179.32	689,671.39	2.9%
TOTAL, BOOKS AND SUPPLIES			767,082.41	785,085.39	2.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,886.01	6,367.00	237.6%
Dues and Memberships		5300	336.24	446.00	32.6%
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	24,674.42	21,107.00	-14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,876.95	19,164.00	394.3%
Communications		5900	293.61	600.00	104.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,067.23	47,684.00	53.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	68,800.00	50,000.00	-27.3%
Equipment		6400	34,984.63	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			103,784.63	50,000.00	-51.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,008,277.16	2,016,851.39	0.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	403,093.07	300,000.00	-25.6%
3) Other State Revenue		8300-8599	1,460,789.63	1,450,000.00	-0.7%
4) Other Local Revenue		8600-8799	126,281.12	108,000.00	-14.5%
5) TOTAL, REVENUES			1,990,163.82	1,858,000.00	-6.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,927,477.16	1,966,851.39	2.0%
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		80,800.00	50,000.00	-38.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,008,277.16	2,016,851.39	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(18,113.34)	(158,851.39)	777.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,113.34)	(158,851.39)	777.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,635,226.91	1,617,113.57	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,635,226.91	1,617,113.57	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,635,226.91	1,617,113.57	-1.1%
2) Ending Balance, June 30 (E + F1e)			1,617,113.57	1,458,262.18	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	600.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,616,513.57	1,458,262.18	-9.8%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,457,662.18	1,458,262.18
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	158,851.39	0.00
Total, Restricted Balance		1,616,513.57	1,458,262.18

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,770.34	7,000.00	-49.2%
5) TOTAL, REVENUES			13,770.34	7,000.00	-49.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	25,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	33,055.00	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	58,055.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,770.34	(51,055.00)	-470.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,770.34	(51,055.00)	-470.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	264,785.97	278,556.31	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,785.97	278,556.31	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,785.97	278,556.31	5.2%
2) Ending Balance, June 30 (E + F1e)			278,556.31	227,501.31	-18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,688.00	118,688.00	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	136,868.31	108,813.31	-20.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	228,587.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	109.00		
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	3,355.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46,504.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			278,556.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			278,556.31		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,658.34	7,000.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,112.00	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			13,770.34	7,000.00	-49.2%
TOTAL, REVENUES			13,770.34	7,000.00	-49.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	25,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	33,055.00	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	33,055.00	New
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	58,055.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,770.34	7,000.00	-49.2%
5) TOTAL, REVENUES			13,770.34	7,000.00	-49.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	58,055.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	58,055.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,770.34	(51,055.00)	-470.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,770.34	(51,055.00)	-470.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	264,785.97	278,556.31	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,785.97	278,556.31	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,785.97	278,556.31	5.2%
2) Ending Balance, June 30 (E + F1e)			278,556.31	227,501.31	-18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,688.00	118,688.00	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	136,868.31	108,813.31	-20.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	141,688.00	118,688.00
Total, Restricted Balance		141,688.00	118,688.00

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form 17  
F8AKW25SAJ(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	270,506.46	1,000.00	-99.6%
5) TOTAL, REVENUES			270,506.46	1,000.00	-99.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			270,506.46	1,000.00	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	3,530,726.70	New
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	(3,530,726.70)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			270,506.46	(3,529,726.70)	-1,404.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,467,945.90	4,738,452.36	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,467,945.90	4,738,452.36	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,467,945.90	4,738,452.36	6.1%
2) Ending Balance, June 30 (E + F1e)			4,738,452.36	1,208,725.66	-74.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,738,452.36	1,208,725.66	-74.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,429,428.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	682.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,288,240.83		



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	20,101.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,738,452.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,738,452.36		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	249,027.46	1,000.00	-99.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,479.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			270,506.46	1,000.00	-99.6%
TOTAL, REVENUES			270,506.46	1,000.00	-99.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,530,726.70	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,530,726.70	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(3,530,726.70)	New

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	270,506.46	1,000.00	-99.6%
5) TOTAL, REVENUES			270,506.46	1,000.00	-99.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			270,506.46	1,000.00	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	3,530,726.70	New
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	(3,530,726.70)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			270,506.46	(3,529,726.70)	-1,404.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,467,945.90	4,738,452.36	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,467,945.90	4,738,452.36	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,467,945.90	4,738,452.36	6.1%
2) Ending Balance, June 30 (E + F1e)			4,738,452.36	1,208,725.66	-74.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,738,452.36	1,208,725.66	-74.5%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,177,781.99	1,090,612.00	-7.4%
5) TOTAL, REVENUES			1,177,781.99	1,090,612.00	-7.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	483,301.85	402,052.00	-16.8%
3) Employee Benefits		3000-3999	143,577.32	167,238.00	16.5%
4) Books and Supplies		4000-4999	120,669.51	128,473.00	6.5%
5) Services and Other Operating Expenditures		5000-5999	327,723.63	392,849.00	19.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,075,272.31	1,090,612.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			102,509.68	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			102,509.68	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,235.31	308,744.99	49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,235.31	308,744.99	49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,235.31	308,744.99	49.7%
2) Ending Balance, June 30 (E + F1e)			308,744.99	308,744.99	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	294,328.10	294,328.10	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	14,416.89	14,416.89	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	27,798.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	13.00		
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	681,163.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,557.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			710,532.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	32,908.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	368,879.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			401,787.68		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			308,744.99		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,512.50	3,000.00	-76.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,397.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,162,872.49	1,087,612.00	-6.5%
TOTAL, OTHER LOCAL REVENUE			1,177,781.99	1,090,612.00	-7.4%
TOTAL, REVENUES			1,177,781.99	1,090,612.00	-7.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	18,850.49	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	92,814.22	91,202.00	-1.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	371,637.14	310,850.00	-16.4%
TOTAL, CLASSIFIED SALARIES			483,301.85	402,052.00	-16.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	66,949.28	106,145.00	58.5%
OASDI/Medicare/Alternative		3301-3302	37,700.06	30,285.00	-19.7%
Health and Welfare Benefits		3401-3402	31,293.87	23,801.00	-23.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Unemployment Insurance		3501-3502	238.09	198.00	-16.8%
Workers' Compensation		3601-3602	7,396.02	6,809.00	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			143,577.32	167,238.00	16.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,778.33	123,667.00	5.9%
Noncapitalized Equipment		4400	3,891.18	4,806.00	23.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,669.51	128,473.00	6.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	260,337.09	319,922.00	22.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,591.22	65,674.00	3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,487.00	6,453.00	85.1%
Communications		5900	308.32	800.00	159.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			327,723.63	392,849.00	19.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,075,272.31	1,090,612.00	1.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(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%
(- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,177,781.99	1,090,612.00	-7.4%
5) TOTAL, REVENUES			1,177,781.99	1,090,612.00	-7.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		735,972.84	685,690.00	-6.8%
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		339,299.47	404,922.00	19.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,075,272.31	1,090,612.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			102,509.68	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			102,509.68	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,235.31	308,744.99	49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,235.31	308,744.99	49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,235.31	308,744.99	49.7%
2) Ending Balance, June 30 (E + F1e)			308,744.99	308,744.99	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	294,328.10	294,328.10	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	14,416.89	14,416.89	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	294,328.10	294,328.10
Total, Restricted Balance		294,328.10	294,328.10

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	249,314.99	161,841.00	-35.1%
5) TOTAL, REVENUES			249,314.99	161,841.00	-35.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	200.00	200.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,201.36	8,000.00	-47.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	542,793.78	547,641.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			558,195.14	555,841.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(308,880.15)	(394,000.00)	27.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	394,350.00	394,000.00	-0.1%
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			394,350.00	394,000.00	-0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,469.85	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,319.98	336,789.83	34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,319.98	336,789.83	34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,319.98	336,789.83	34.0%
2) Ending Balance, June 30 (E + F1e)			336,789.83	336,789.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	336,789.83	336,789.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	333,570.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	159.00		
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	10,326.94		
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			344,056.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	200.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,066.36		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,266.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			336,789.83		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,753.61	5,819.00	-40.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,016.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	235,545.38	156,022.00	-33.8%
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			249,314.99	161,841.00	-35.1%
TOTAL, REVENUES			249,314.99	161,841.00	-35.1%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	200.00	200.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200.00	200.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,066.36	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	8,135.00	8,000.00	-1.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,201.36	8,000.00	-47.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	152,793.78	142,641.00	-6.6%
Other Debt Service - Principal		7439	390,000.00	405,000.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			542,793.78	547,641.00	0.9%
TOTAL, EXPENDITURES			558,195.14	555,841.00	-0.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	394,350.00	394,000.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			394,350.00	394,000.00	-0.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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)			394,350.00	394,000.00	-0.1%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	249,314.99	161,841.00	-35.1%
5) TOTAL, REVENUES			249,314.99	161,841.00	-35.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,016.36	5,950.00	-54.3%
8) Plant Services	8000-8999		2,385.00	2,250.00	-5.7%
9) Other Outgo	9000-9999	Except 7600-7699	542,793.78	547,641.00	0.9%
10) TOTAL, EXPENDITURES			558,195.14	555,841.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(308,880.15)	(394,000.00)	27.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	394,350.00	394,000.00	-0.1%
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			394,350.00	394,000.00	-0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,469.85	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,319.98	336,789.83	34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,319.98	336,789.83	34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,319.98	336,789.83	34.0%
2) Ending Balance, June 30 (E + F1e)			336,789.83	336,789.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	336,789.83	336,789.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	336,789.83	336,789.83
Total, Restricted Balance		336,789.83	336,789.83

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	375,050.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,330,521.96	3,222,678.70	-3.2%
5) TOTAL, REVENUES			3,705,571.96	3,222,678.70	-13.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	95,520.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(678,931.51)	0.00	-100.0%
6) Capital Outlay		6000-6999	576,544.51	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(6,866.15)	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,712,438.11	3,222,678.70	-13.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,494,932.54	4,318,860.81	-33.5%
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			(6,494,932.54)	(4,318,860.81)	-33.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,782,494.43)	(1,096,182.11)	-60.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,192,126.98	4,409,632.55	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,192,126.98	4,409,632.55	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,192,126.98	4,409,632.55	-38.7%
2) Ending Balance, June 30 (E + F1e)			4,409,632.55	3,313,450.44	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,383,695.43	3,287,513.32	-25.0%
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	25,937.12	25,937.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,758,152.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,223.00		
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	81,153.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,675,550.36		
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			10,518,080.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,865.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,100,582.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,108,447.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,409,632.55		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	375,050.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			375,050.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,032,678.69	3,032,678.70	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	198,644.27	190,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,199.00	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			3,330,521.96	3,222,678.70	-3.2%
TOTAL, REVENUES			3,705,571.96	3,222,678.70	-13.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,318.01	0.00	-100.0%
Noncapitalized Equipment		4400	44,202.84	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			95,520.85	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(678,931.51)	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(678,931.51)	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	25,133.28	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	471,338.43	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	80,072.80	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			576,544.51	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(6,866.15)	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	6,100,582.54	3,924,860.81	-35.7%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	394,350.00	394,000.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,494,932.54	4,318,860.81	-33.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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)			(6,494,932.54)	(4,318,860.81)	-33.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	375,050.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,330,521.96	3,222,678.70	-3.2%
5) TOTAL, REVENUES			3,705,571.96	3,222,678.70	-13.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		(6,866.15)	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(6,866.15)	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,712,438.11	3,222,678.70	-13.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,494,932.54	4,318,860.81	-33.5%
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			(6,494,932.54)	(4,318,860.81)	-33.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,782,494.43)	(1,096,182.11)	-60.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,192,126.98	4,409,632.55	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,192,126.98	4,409,632.55	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,192,126.98	4,409,632.55	-38.7%
2) Ending Balance, June 30 (E + F1e)			4,409,632.55	3,313,450.44	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,383,695.43	3,287,513.32	-25.0%
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	25,937.12	25,937.12	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	4,383,695.43	3,287,513.32
Total, Restricted Balance		4,383,695.43	3,287,513.32

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	331,635.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,483,740.36	1,082,418.00	-27.0%
5) TOTAL, REVENUES			1,815,375.36	1,082,418.00	-40.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	76,260.18	268,345.82	251.9%
5) Services and Other Operating Expenditures		5000-5999	659,760.24	800,329.18	21.3%
6) Capital Outlay		6000-6999	675,993.09	40,995.00	-93.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	780,912.92	780,914.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,192,926.43	1,890,584.00	-13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(377,551.07)	(808,166.00)	114.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(377,551.07)	(808,166.00)	114.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,378,127.13	2,000,576.06	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,378,127.13	2,000,576.06	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,378,127.13	2,000,576.06	-15.9%
2) Ending Balance, June 30 (E + F1e)			2,000,576.06	1,192,410.06	-40.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,024,801.51	131.51	-100.0%
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	975,774.55	1,192,278.55	22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,563,252.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	746.00		
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	866,881.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	737,647.93		
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			3,168,527.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	479,812.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	688,139.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,167,951.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,000,576.06		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
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	331,635.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			331,635.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,051.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,852.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,439,836.88	1,082,418.00	-24.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,483,740.36	1,082,418.00	-27.0%
TOTAL, REVENUES			1,815,375.36	1,082,418.00	-40.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69,195.76	188,749.37	172.8%
Noncapitalized Equipment		4400	7,064.42	79,596.45	1,026.7%
TOTAL, BOOKS AND SUPPLIES			76,260.18	268,345.82	251.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	659,760.24	800,329.18	21.3%
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			659,760.24	800,329.18	21.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	27,482.00	3,000.00	-89.1%
Buildings and Improvements of Buildings		6200	499,540.08	37,995.00	-92.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	148,971.01	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			675,993.09	40,995.00	-93.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	133,717.99	126,902.00	-5.1%
Other Debt Service - Principal		7439	647,194.93	654,012.00	1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			780,912.92	780,914.00	0.0%
TOTAL, EXPENDITURES			2,192,926.43	1,890,584.00	-13.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%



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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	331,635.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,483,740.36	1,082,418.00	-27.0%
5) TOTAL, REVENUES			1,815,375.36	1,082,418.00	-40.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,412,013.51	1,109,670.00	-21.4%
9) Other Outgo	9000-9999	Except 7600-7699	780,912.92	780,914.00	0.0%
10) TOTAL, EXPENDITURES			2,192,926.43	1,890,584.00	-13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(377,551.07)	(808,166.00)	114.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(377,551.07)	(808,166.00)	114.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,378,127.13	2,000,576.06	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,378,127.13	2,000,576.06	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,378,127.13	2,000,576.06	-15.9%
2) Ending Balance, June 30 (E + F1e)			2,000,576.06	1,192,410.06	-40.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,024,801.51	131.51	-100.0%
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	975,774.55	1,192,278.55	22.2%
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
7810	Other Restricted State	349,670.00	0.00
9010	Other Restricted Local	675,131.51	131.51
Total, Restricted Balance		1,024,801.51	131.51

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	935.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	925,876.00	1,044,845.00	12.8%
5) TOTAL, REVENUES			926,811.00	1,044,845.00	12.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	1,121,323.00	1,294,304.00	15.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,121,323.00	1,294,304.00	15.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(194,512.00)	(249,459.00)	28.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(194,512.00)	(249,459.00)	28.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,735,776.00	1,541,264.00	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,735,776.00	1,541,264.00	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,735,776.00	1,541,264.00	-11.2%
2) Ending Balance, June 30 (E + F1e)			1,541,264.00	1,291,805.00	-16.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,541,264.00	1,291,805.00	-16.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,541,264.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,541,264.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,541,264.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	935.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			935.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	824,480.00	1,034,139.00	25.4%
Unsecured Roll		8612	12,965.00	10,706.00	-17.4%
Prior Years' Taxes		8613	14,435.00	0.00	-100.0%
Supplemental Taxes		8614	3,770.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(763.00)	0.00	-100.0%
Interest		8660	45,115.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,831.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	43.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925,876.00	1,044,845.00	12.8%
TOTAL, REVENUES			926,811.00	1,044,845.00	12.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,073,812.00	1,263,523.00	17.7%
Bond Interest and Other Service Charges		7434	47,511.00	30,781.00	-35.2%
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)			1,121,323.00	1,294,304.00	15.4%
TOTAL, EXPENDITURES			1,121,323.00	1,294,304.00	15.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	935.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	925,876.00	1,044,845.00	12.8%
5) TOTAL, REVENUES			926,811.00	1,044,845.00	12.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,121,323.00	1,294,304.00	15.4%
10) TOTAL, EXPENDITURES			1,121,323.00	1,294,304.00	15.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(194,512.00)	(249,459.00)	28.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(194,512.00)	(249,459.00)	28.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,735,776.00	1,541,264.00	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,735,776.00	1,541,264.00	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,735,776.00	1,541,264.00	-11.2%
2) Ending Balance, June 30 (E + F1e)			1,541,264.00	1,291,805.00	-16.2%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,541,264.00	1,291,805.00	-16.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,197.34	4,000.00	-96.6%
5) TOTAL, REVENUES			116,197.34	4,000.00	-96.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,011.02	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	666.48	0.00	-100.0%
4) Books and Supplies		4000-4999	21,820.32	5,797.00	-73.4%
5) Services and Other Operating Expenditures		5000-5999	53,112.49	2,700.00	-94.9%
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			78,610.31	8,497.00	-89.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			37,587.03	(4,497.00)	-112.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,587.03	(4,497.00)	-112.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	606,594.03	644,181.06	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			606,594.03	644,181.06	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			606,594.03	644,181.06	6.2%
2) Ending Balance, June 30 (E + F1e)			644,181.06	639,684.06	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	644,181.06	639,684.06	-0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	571,458.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	273.00		
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	8,356.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	84,599.40		
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			664,687.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,206.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,300.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,506.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			644,181.06		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,782.94	4,000.00	-82.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,485.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	83,929.40	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			116,197.34	4,000.00	-96.6%
TOTAL, REVENUES			116,197.34	4,000.00	-96.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,011.02	0.00	-100.0%
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			3,011.02	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	575.10	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	43.80	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.51	0.00	-100.0%
Workers' Compensation		3601-3602	46.07	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			666.48	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,820.32	5,797.00	-73.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,820.32	5,797.00	-73.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	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	52,112.49	2,700.00	-94.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,112.49	2,700.00	-94.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,610.31	8,497.00	-89.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,197.34	4,000.00	-96.6%
5) TOTAL, REVENUES			116,197.34	4,000.00	-96.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		76,351.40	0.00	-100.0%
2) Instruction - Related Services	2000-2999		2,258.91	8,497.00	276.2%
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			78,610.31	8,497.00	-89.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			37,587.03	(4,497.00)	-112.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,587.03	(4,497.00)	-112.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	606,594.03	644,181.06	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			606,594.03	644,181.06	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			606,594.03	644,181.06	6.2%
2) Ending Balance, June 30 (E + F1e)			644,181.06	639,684.06	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	644,181.06	639,684.06	-0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,315.25	0.00	-100.0%
5) TOTAL, REVENUES			141,315.25	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			141,315.25	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			141,315.25	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	60,044.23	201,359.48	235.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,044.23	201,359.48	235.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			60,044.23	201,359.48	235.4%
2) Ending Net Position, June 30 (E + F1e)			201,359.48	201,359.48	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	201,359.48	201,359.48	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,914.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	26.00		
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	43,603.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	293,673.87		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			391,218.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,715.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	188,143.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			189,858.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			201,359.48		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	484.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	384.00	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	140,447.21	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			141,315.25	0.00	-100.0%
TOTAL, REVENUES			141,315.25	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,315.25	0.00	-100.0%
5) TOTAL, REVENUES			141,315.25	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			141,315.25	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			141,315.25	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	60,044.23	201,359.48	235.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,044.23	201,359.48	235.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			60,044.23	201,359.48	235.4%
2) Ending Net Position, June 30 (E + F1e)			201,359.48	201,359.48	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	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	201,359.48	201,359.48	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,643.97	643.97	2,643.97	2,629.00	2,629.00	2,637.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,643.97	643.97	2,643.97	2,629.00	2,629.00	2,637.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,643.97	643.97	2,643.97	2,629.00	2,629.00	2,637.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	532,869.00		532,869.00			532,869.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	532,869.00	0.00	532,869.00	0.00	0.00	532,869.00
Capital assets being depreciated:						
Land Improvements	20,571,177.00		20,571,177.00			20,571,177.00
Buildings	128,257,016.00		128,257,016.00	95,999.00		128,353,015.00
Equipment	6,129,216.00		6,129,216.00	126,009.00		6,255,225.00
Total capital assets being depreciated	154,957,409.00	0.00	154,957,409.00	222,008.00	0.00	155,179,417.00
Accumulated Depreciation for:						
Land Improvements	(17,029,407.00)		(17,029,407.00)	(685,440.00)		(17,714,847.00)
Buildings	(54,598,036.00)		(54,598,036.00)	(2,841,028.00)		(57,439,064.00)
Equipment	(4,450,628.00)		(4,450,628.00)	(226,664.00)		(4,677,292.00)
Total accumulated depreciation	(76,078,071.00)	0.00	(76,078,071.00)	(3,753,132.00)	0.00	(79,831,203.00)
Total capital assets being depreciated, net excluding lease and subscription assets	78,879,338.00	0.00	78,879,338.00	(3,531,124.00)	0.00	75,348,214.00
Lease Assets	11,821.00		11,821.00			11,821.00
Accumulated amortization for lease assets	(2,364.00)		(2,364.00)			(2,364.00)
Total lease assets, net	9,457.00	0.00	9,457.00	0.00	0.00	9,457.00
Subscription Assets	143,844.00		143,844.00			143,844.00
Accumulated amortization for subscription assets	(47,948.00)		(47,948.00)			(47,948.00)
Total subscription assets, net	95,896.00	0.00	95,896.00	0.00	0.00	95,896.00
Governmental activity capital assets, net	79,517,560.00	0.00	79,517,560.00	(3,531,124.00)	0.00	75,986,436.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form CAT  
F8AKW25SAJ(2024-25)

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	EAES(ESSA) Title I Part A, Basic Grant	IDEA Basic Local Assistance Part B	IDEA Preschool Grant Part B	Mental Health Allocation Plan, Part B Sec 611	Mental Health Allocation Plan, Part B Sec 611	IDEA Preschool Staff Development Part A	Perkins C & T Ed. Adult Sec 132
FEDERAL CATALOG NUMBER	84-010	84027	84-173	84-027	84-027	84-173A	84-048
RESOURCE CODE	3010	3310	3315	3327 YR 23/24	3327 YR 24/25	3345	3555
REVENUE OBJECT	8290	8181	8182	8182	8182	8285	8290
LOCAL DESCRIPTION (if any)	1429	13379	13430	14468	14468	13431	14893
<b>AWARD</b>							
1. Prior Year Carry over	0.00	0.00	0.00	10,353.88	0.00	0.00	0.00
2. a. Current Year Award	216,142.00	600,989.00	7,198.00	0.00	32,886.00	75.00	15,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	216,142.00	600,989.00	7,198.00	0.00	32,886.00	75.00	15,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	216,142.00	600,989.00	7,198.00	10,353.88	32,886.00	75.00	15,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				(23,415.12)			
6. Cash Received in Current Year	189,715.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	189,715.00	0.00	0.00	(23,415.12)	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	216,142.00	600,989.00	7,198.00	10,353.88	32,886.00	75.00	15,000.00
10. Non Donor-Authorized Expenditures	44,613.59	23,908.57	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	260,755.59	624,897.57	7,198.00	10,353.88	32,886.00	75.00	15,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							



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

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(26,427.00)	(600,989.00)	(7,198.00)	(33,769.00)	(32,886.00)	(75.00)	(15,000.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	26,427.00	600,989.00	7,198.00	33,769.00	32,886.00	75.00	15,000.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	216,142.00	600,989.00	7,198.00	10,353.88	32,886.00	75.00	15,000.00

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

Description	008	009	
FEDERAL PROGRAM NAME	Title II Part A, Improving Teacher Quality	DoDEA World Language	TOTAL
FEDERAL CATALOG NUMBER	84-367		
RESOURCE CODE	4035	9010504	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	14341		
<b>AWARD</b>			
1. Prior Year Carry over	25,323.14	392.47	36,069.49
2. a. Current Year Award	46,471.00	864,692.66	1,783,453.66
b. Transferability (ESSA)	13,733.00		13,733.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	60,204.00	864,692.66	1,797,186.66
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	85,527.14	865,085.13	1,833,256.15
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year		392.47	(23,022.65)
6. Cash Received in Current Year	70,900.14	278,583.48	539,198.62
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	70,900.14	278,975.95	516,175.97
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	15,116.24	865,085.13	1,762,845.25
10. Non Donor-Authorized Expenditures	0.00		68,522.16
11. Total Expenditures (lines 9 & 10)	15,116.24	865,085.13	1,831,367.41
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	55,783.90	(586,109.18)	(1,246,669.28)

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

Description	008	009	
a. Unearned Revenue	55,783.00		55,783.00
b. Accounts Payable			0.00
c. Accounts Receivable	0.00	586,109.18	1,302,453.18
14. Unused Grant Award Calculation (line 4 minus line 9)	70,410.90	0.00	70,410.90
15. If Carryover is allowed, enter line 14 amount here	0.00		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,117.14	865,085.13	1,762,846.15

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	CTE Incentive Grant	CTE Incentive Grant	CTE Incentive Grant	Sp Ed Workability Program	Tobacco Use Prevention Education (TUPE)	STRS On-Behalf Pension Contribution	Engineering and Computer GT YR 5
RESOURCE CODE	6387022	6387023	6387024	6520	6690	7690	9010005
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	25308	25308	25308	24463	23297	10137	
<b>AWARD</b>							
1. Prior Year Carryover	64,655.81	134,114.51	0.00	0.00	0.00	0.00	110,448.00
2. a. Current Year Award	0.00	0.00	143,280.00	55,185.00	28,106.00	1,971,513.00	71,322.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	143,280.00	55,185.00	28,106.00	1,971,513.00	71,322.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	64,655.81	134,114.51	143,280.00	55,185.00	28,106.00	1,971,513.00	181,770.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	49,489.81	134,114.51					110,448.00
6. Cash Received in Current Year	15,166.00	0.00	0.00	27,592.50	14,053.00	1,971,513.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	64,655.81	134,114.51	0.00	27,592.50	14,053.00	1,971,513.00	110,448.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	64,655.81	62,945.04	0.00	55,185.00	28,106.00	1,971,513.00	181,770.00
10. Non Donor-Authorized Expenditures				44,563.27			
11. Total Expenditures (lines 9 & 10)	64,655.81	62,945.04	0.00	99,748.27	28,106.00	1,971,513.00	181,770.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	71,169.47	0.00	(27,592.50)	(14,053.00)	0.00	(71,322.00)
a. Unearned Revenue		71,169.47					
b. Accounts Payable							
c. Accounts Receivable				27,592.50	14,053.00		71,322.00

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

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	71,169.47	143,280.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,655.81	62,945.04	0.00	55,185.00	28,106.00	1,971,513.00	181,770.00

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

Description	008	009	010	
STATE PROGRAM NAME	K12 Strong Work Pathway Engagement for AI and WorkBased Learning	K12 Strong Workforce AI Literacy and Middle School Expansion for All	CYBHI Sch Link Part Cap Gt	TOTAL
RESOURCE CODE	9010006	9010007	9010451	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carry over	280,000.00			589,218.32
2. a. Current Year Award	0.00	325,000.00	218,484.17	2,812,890.17
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	325,000.00	218,484.17	2,812,890.17
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	280,000.00	325,000.00	218,484.17	3,402,108.49
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	280,000.00		131,090.50	705,142.82
6. Cash Received in Current Year	0.00	227,500.00		2,255,824.50
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	280,000.00	227,500.00	131,090.50	2,960,967.32
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	15,862.36	8,984.89	0.00	2,389,022.10
10. Non Donor-Authorized Expenditures				44,563.27
11. Total Expenditures (lines 9 & 10)	15,862.36	8,984.89	0.00	2,433,585.37
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	264,137.64	218,515.11	131,090.50	571,945.22
a. Unearned Revenue	264,137.64	218,515.11	131,090.50	684,912.72

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

Description	008	009	010	
b. Accounts Payable				0.00
c. Accounts Receivable				112,967.50
14. Unused Grant Award Calculation (line 4 minus line 9)	264,137.64	316,015.11	218,484.17	1,013,086.39
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,862.36	8,984.89	0.00	2,389,022.10

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

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



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

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

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

Description	001	002	003	
FEDERAL PROGRAM NAME	DoDEA: Project E3 Engage, Explore, Excel	DoDEA: Project SAIL	DoDEA Computer Science	TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE	9010506	9010507	9010508	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted				
Ending Balance	.28			.28
2. a. Current Year Award	303,008.35	320,146.64	207,022.59	830,177.58
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	303,008.35	320,146.64	207,022.59	830,177.58
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	303,008.63	320,146.64	207,022.59	830,177.86
<b>REVENUES</b>				
5. Cash Received in Current Year	223,589.21	279,175.48	171,002.73	673,767.42
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	79,419.14	40,971.16	36,019.86	156,410.16
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	79,419.14	40,971.16	36,019.86	156,410.16
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	303,008.35	320,146.64	207,022.59	830,177.58
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	303,008.63	320,146.64	207,022.59	830,177.86
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures				

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

Description	001	002	003	
(line 10 plus line 11)	303,008.63	320,146.64	207,022.59	830,177.86
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program	Educator Effectiveness FY 2021-22	Lottery	Special Education	State Mental Health-Related Services	Sp. Ed. Early Intervention Preschool Grant	Art, Music, and Instructional Materials Discr. Block Grant
RESOURCE CODE	2600	6266	6300	6500	6546	6547	6762
REVENUE OBJECT	8590	8590	8560	8091,97,8792,8980	8590	8590	8590
LOCAL DESCRIPTION (if any)	25631	25575	10056	23100	24536	25455	10176
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance		223,899.00	362,259.59	0.00		96,244.00	1,669,273.00
2. a. Current Year Award	414,343.00	0.00	242,034.74	2,707,311.22	219,028.00	134,670.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	414,343.00	0.00	242,034.74	2,707,311.22	219,028.00	134,670.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	414,343.00	223,899.00	604,294.33	2,707,311.22	219,028.00	230,914.00	1,669,273.00
<b>REVENUES</b>							
5. Cash Received in Current Year	305,046.00	0.00	147,000.98	2,485,712.22	203,276.00	120,491.00	0.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments			(11,085.24)				
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	109,297.00	0.00	106,119.00	221,599.00	15,752.00	14,179.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	109,297.00	0.00	106,119.00	221,599.00	15,752.00	14,179.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	414,343.00	0.00	253,119.98	2,707,311.22	219,028.00	134,670.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	211,708.19	374,363.62	2,707,311.22	219,028.00	204,118.45	145,978.40
11. Non Donor-Authorized							
Expenditures				6,403,737.26	69,849.09		
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	211,708.19	374,363.62	9,111,048.48	288,877.09	204,118.45	145,978.40
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	414,343.00	12,190.81	229,930.71	0.00	0.00	26,795.55	1,523,294.60

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts and Music in Schools (AMS)-Funding Guarantee and Acct. Act Prop 28	Child Nutrition Kitchen Infrastructure and Training Funds - 2022 KIT Funds	Dual Enrollment Opportunities	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant
RESOURCE CODE	6770	7032	7339	7412	7413	7435	7810001
REVENUE OBJECT	8590	8520	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	25739	25672	25665	25580	25635	25695	25583
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	165,169.05	91,442.03	21,661.80	9,657.00	597,844.25	13,881.01
2. a. Current Year Award	332,942.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	332,942.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	332,942.00	165,169.05	91,442.03	21,661.80	9,657.00	597,844.25	13,881.01
<b>REVENUES</b>							
5. Cash Received in Current Year	310,418.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(10,000.00)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	22,524.00	0.00	10,000.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	22,524.00	0.00	10,000.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	332,942.00	0.00	10,000.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	302,539.17	165,169.05	20,461.42	9,209.85	0.00	503,477.44	13,881.01
11. Non Donor-Authorized Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	302,539.17	165,169.05	20,461.42	9,209.85	0.00	503,477.44	13,881.01
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	30,402.83	0.00	70,980.61	12,451.95	9,657.00	94,366.81	0.00

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

Description		015
STATE PROGRAM NAME  RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Coordinator Strong Workforce Program RSDD	TOTAL
	9010002	
	8590	
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance	0.00	3,251,330.73
2. a. Current Year Award		
b. Other Adjustments	130,000.00	4,180,328.96
c. Adj Curr Yr Award		0.00
(sum lines 2a & 2b)	130,000.00	4,180,328.96
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	130,000.00	7,431,659.69
<b>REVENUES</b>		
5. Cash Received in Current Year		65,000.00 3,636,944.20
6. Amounts Included in Line 5 for		
Prior Year Adjustments		(21,085.24)
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	65,000.00	564,470.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable	65,000.00	564,470.00
(line 7a minus line 7b)		
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	130,000.00	4,201,414.20
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		130,000.00 5,007,245.82
11. Non Donor-Authorized		
Expenditures	55,492.71	6,529,079.06
12. Total Expenditures		
(line 10 plus line 11)	185,492.71	11,536,324.88



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

Description		015
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00 2,424,413.87

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

Description	001	002	
LOCAL PROGRAM NAME	Restricted Route Maintenance Account (MRR)	ROP/CTE	TOTAL
RESOURCE CODE	8150	9025	
REVENUE OBJECT	8980	8980	
LOCAL DESCRIPTION (if any)	10049		
<b>AWARD</b>			
1. Prior Year Restricted			
Ending Balance		(.04)	(.04)
2. a. Current Year Award	1,624,890.05	940,447.88	2,565,337.93
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	1,624,890.05	940,447.88	2,565,337.93
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	1,624,890.05	940,447.84	2,565,337.89
<b>REVENUES</b>			
5. Cash Received in Current Year	1,624,890.05	940,447.88	2,565,337.93
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)	1,624,890.05	940,447.88	2,565,337.93
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	1,624,890.05	940,447.84	2,565,337.89
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

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

Description	001	002	
(line 10 plus line 11)	1,624,890.05	940,447.84	2,565,337.89
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year			
(line 4 minus line 10)	0.00	0.00	0.00

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form CEA  
F8AKW25SAJ(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,991,180.41	301	0.00	303	20,991,180.41	305	0.00		307	20,991,180.41	309
2000 - Classified Salaries	8,367,469.75	311	44.84	313	8,367,424.91	315	23,735.50		317	8,367,424.91	319
3000 - Employee Benefits	14,066,669.17	321	10,537.69	323	14,056,131.48	325	11,432.66		327	14,056,131.48	329
4000 - Books, Supplies Equip Replace. (6500)	2,067,127.66	331	65,346.96	333	2,001,780.70	335	444,414.02	621,334.00	337	1,380,446.70	339
5000 - Services . . . & 7300 - Indirect Costs	7,622,644.64	341	13,169.70	343	7,609,474.94	345	2,809,755.99	493,038.00	347	7,116,436.94	349
TOTAL					53,025,992.44	365	TOTAL			51,911,620.44	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	16,940,407.65	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	2,342,021.68	380
3. STRS. . . . .	3101 & 3102	4,684,267.96	382
4. PERS. . . . .	3201 & 3202	660,336.50	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	460,164.22	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	3,121,280.24	385
7. Unemployment Insurance. . . . .	3501 & 3502	9,776.79	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	298,401.19	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	141,586.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		28,658,242.23	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)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		28,658,242.23	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.21%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15) .....		55.21%
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....		0.00%
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....		51,911,620.44
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4) .....		0.00
.....		
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
CUSD receives several one-time State and Federal Grants. In accordance with best practice, one-time funds are not used for ongoing expenditures and are required to be spent consistent with grant guidelines which are exempt from EC41372.		

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

37 68031 0000000  
Form DEBT  
F8AKW25SAJ(2024-25)

Coronado Unified  
San Diego County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	3,619,333.00		3,619,333.00		1,042,861.00	2,576,472.00	1,042,861.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,465,000.00		5,465,000.00		380,000.00	5,085,000.00	380,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	10,072,918.00		10,072,918.00		500,196.00	9,572,722.00	500,196.00
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	29,164,300.00		29,164,300.00	1,000,000.00		30,164,300.00	
Total/Net OPEB Liability	6,268,286.00		6,268,286.00		565,541.00	5,702,745.00	
Compensated Absences Payable	101,408.76		101,408.76		10,000.00	91,408.76	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	54,691,245.76	0.00	54,691,245.76	1,000,000.00	2,498,598.00	53,192,647.76	1,923,057.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,327,999.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	966,282.28
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	52,612.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	211,758.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				264,371.09
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	18,113.34
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)				52,115,459.28
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				643.97
B. Expenditures per ADA (Line I.E divided by Line II.A)				80,928.40
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			51,483,826.59	19,765.74
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)			51,483,826.59	19,765.74
B. Required effort (Line A.2 times 90%)			46,335,443.93	17,789.17
C. Current year expenditures (Line I.E and Line II.B)			52,115,459.28	80,928.40
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
<b>A. PRIOR YEAR DATA</b>	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)	21,609,487.48		21,609,487.48			22,837,346.77
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,592.30		2,592.30			2,643.97
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA  (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	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)	2,643.97		2,643.97	2,629.00		2,629.00
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)			2,643.97			2,629.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	13,159.38		13,159.38	15,000.00		15,000.00
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)	3,025,125.70		3,025,125.70	3,000,410.00		3,000,410.00
5. Unsecured Roll Taxes (Object 8042)	99,393.11		99,393.11	100,249.00		100,249.00
6. Prior Years' Taxes (Object 8043)	(998.95)		(998.95)	(1,500.00)		(1,500.00)
7. Supplemental Taxes (Object 8044)	409,583.68		409,583.68	356,030.00		356,030.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,084.94		4,084.94	0.00		0.00
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)	14,076,424.42		14,076,424.42	14,076,424.00		14,076,424.00
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)	17,626,772.28	0.00	17,626,772.28	17,546,613.00	0.00	17,546,613.00
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)	17,626,772.28	0.00	17,626,772.28	17,546,613.00	0.00	17,546,613.00
<b>EXCLUDED APPROPRIATIONS</b>						
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)	1,627,990.05		1,627,990.05	1,662,927.23		1,662,927.23
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)	1,627,990.05	0.00	1,627,990.05	1,662,927.23	0.00	1,662,927.23
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	12,759,969.27		12,759,969.27	14,707,012.00		14,707,012.00
25. LCFF State Aid - Prior Years (Object 8019)	1,025,600.45		1,025,600.45	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	13,785,569.72	0.00	13,785,569.72	14,707,012.00	0.00	14,707,012.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	47,227,923.13		47,227,923.13	46,759,563.44		46,759,563.44

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	519,217.65		519,217.65	70,000.00		70,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			21,609,487.48			22,837,346.77
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0199			0.9943
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			22,837,346.77			24,169,515.89
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			17,626,772.28			17,546,613.00
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)			317,276.40			315,480.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,838,564.54			8,285,830.12
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,838,564.54			8,285,830.12
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])			271,958.61			38,729.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,898,730.89			17,585,342.66
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)			6,566,605.93			8,247,100.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,898,730.89			
b. State Subventions (Line D8)			6,566,605.93			
c. Less: Excluded Appropriations (Line C23)			1,627,990.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			22,837,346.77			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>						



**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) 1,646,113.03
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) 41,779,206.49

**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) 3.94%

**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) 2,509,957.56
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,072.13
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	206,160.63
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)	2,774,190.32
9. Carry-Forward Adjustment (Part IV, Line F)	(43,884.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,730,305.56
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,313,281.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,207,911.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,710,104.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	621,162.26
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	52,612.41
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,009.84
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	832,453.93
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)	(19,509.08)
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,026,342.64
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)	619,293.40
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	270,856.27
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	817,511.75
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,234,313.21
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,153,882.62
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	52,841,227.48
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.25%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.17%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	2,774,190.32
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	151,601.91
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.62%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.62%) times Part III, Line B19); zero if positive	(43,884.76)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(43,884.76)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.17%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-21942.38) is applied to the current year calculation and the remainder (\$-21942.38) is deferred to one or more future years:	5.21%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-14628.25) is applied to the current year calculation and the remainder (\$-29256.51) is deferred to one or more future years:	5.22%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(43,884.76)

Approved  
indirect  
cost rate: 5.62%

---

Highest  
rate used  
in any  
program: 5.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	246,880.88	13,874.71	5.62%
01	4035	14,311.91	804.33	5.62%
01	6266	201,951.19	9,757.00	4.83%
01	6387	123,200.68	3,349.00	2.72%
01	6520	96,812.27	2,936.00	3.03%
01	6546	276,497.09	12,380.00	4.48%
01	6547	193,257.45	10,861.00	5.62%
01	6690	26,767.62	1,338.38	5.00%
01	6762	1,661,506.00	7,767.00	0.47%
01	6770	299,544.17	2,995.00	1.00%
01	7339	19,372.68	1,088.74	5.62%
01	8150	1,541,530.27	86,459.78	5.61%
01	9010	3,025,275.82	7,944.97	0.26%
11	6391	269,092.42	5,000.00	1.86%
12	6105	717,078.00	40,299.00	5.62%



Coronado Unified  
San Diego County

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

37 68031 0000000  
Form L  
F8AKW25SAJ(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,118,107.69		351,174.35	1,469,282.04
2. State Lottery Revenue	8560	529,363.28		253,119.98	782,483.26
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,647,470.97	0.00	604,294.33	2,251,765.30
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	70,000.00		374,363.62	444,363.62
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	393,143.80			393,143.80
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		463,143.80	0.00	374,363.62	837,507.42
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	1,184,327.17	0.00	229,930.71	1,414,257.88
<b>D. COMMENTS:</b>					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	12,024.30	0.00	12,024.30	753.36		12,777.66
1110	Regular Education, K-12	22,935,076.51	12,566,490.36	35,501,566.87	2,224,292.40		37,725,859.27
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	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	125,148.48	0.00	125,148.48	7,840.97		132,989.45
4110	Regular Education, Adult	78,508.12	0.00	78,508.12	4,918.80		83,426.92
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	11,068,420.12	1,975,423.42	13,043,843.54	817,240.61		13,861,084.15
6000	Regional Occupational Ctr/Prg (ROC/P)	1,002,734.24	0.00	1,002,734.24	62,824.67		1,065,558.91
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	52,024.80	0.00	52,024.80	3,259.53		55,284.33
8500	Child Care and Development Services	587.61	0.00	587.61	36.82		624.43
<b>Other Costs</b>							
----	Food Services					37,074.58	37,074.58
----	Enterprise					1,009.84	1,009.84
----	Facilities Acquisition & Construction					136,652.39	136,652.39
----	Other Outgo					1,149.00	1,149.00
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	259,807.39		259,807.39
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(45,299.00)		(45,299.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	35,274,524.18	14,541,913.78	49,816,437.96	3,335,675.55	175,885.81	53,327,999.32

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	5,137.03	0.00	0.00	6,887.27	0.00	0.00	0.00			0.00	0.00	12,024.30
	1110 Regular Education, K-12	22,169,631.49	0.00	0.00	144,282.76	0.00	0.00	621,162.26			0.00	0.00	22,935,076.51
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	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	125,148.48	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	125,148.48
	4110 Regular Education, Adult	70,937.00	7,478.22	0.00	92.90	0.00	0.00	0.00			0.00	0.00	78,508.12
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	10,116,010.82	47,864.67	0.00	0.00	709,583.58	194,961.05	0.00			0.00	0.00	11,068,420.12
	6000 ROC/P	898,924.03	0.00	0.00	103,810.21	0.00	0.00	0.00			0.00	0.00	1,002,734.24
Other Goals	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		52,024.80	0.00	0.00	0.00	52,024.80
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		587.61	0.00	0.00	0.00	587.61
Total Direct Charged Costs		33,385,788.85	55,342.89	0.00	255,073.14	709,583.58	194,961.05	621,162.26	52,612.41	0.00	0.00	0.00	35,274,524.18

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	7,613,811.87	4,523,335.32	429,343.17	12,566,490.36
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,194,323.43	709,542.79	71,557.20	1,975,423.42
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
- -	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
<b>Total Allocated Support Costs</b>		8,808,135.30	5,232,878.11	500,900.37	14,541,913.78

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	832,453.93
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	58,072.13
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,490,448.48
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,380,974.54
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	35,274,524.18
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,541,913.78
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	49,816,437.96
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	270,856.27
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	817,511.75
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,904,492.53
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	1,153,882.62
5	Total Direct Charged Costs in Other Funds	4,146,743.17
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	53,963,181.13
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.27%

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)	37,074.58				37,074.58
Enterprise (Objects 1000-5999, 6400-6920)		1,009.84			1,009.84
Facilities Acquisition & Construction (Objects 1000-6700)			136,652.39		136,652.39
Other Outgo (Objects 1000 - 7999)				1,149.00	1,149.00
<b>Total Other Costs</b>	37,074.58	1,009.84	136,652.39	1,149.00	175,885.81

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form PCRAF  
F8AKW25SAJ(2024-25)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	435,100.05	1,706,199.94	3,756,195.91	2,910,639.40	5,232,878.11	0.00	500,900.37
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      Description							
0001      Pre-Kindergarten							
1110      Regular Education, K-12	153.00	153.00	153.00	153.00	153.00		120.00
3100      Alternative Schools							
3200      Continuation Schools							
3300      Independent Study Centers							
3400      Opportunity Schools							
3550      Community Day Schools							
3700      Specialized Secondary Programs							
3800      Career Technical Education							
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)	24.00	24.00	24.00	24.00	24.00		20.00
6000      ROC/P							
Other Goals      Description							
7110      Nonagency - Educational							
7150      Nonagency - Other							
8100      Community Services							
8500      Child Care and Development Services							
Other Funds      Description							
- -      Adult Education (Fund 11)							
- -      Child Development (Fund 12)							
- -      Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	177.00	177.00	177.00	177.00	177.00	0.00	140.00

Coronado Unified  
San Diego County

Unaudited Actuals  
2024-25  
General Fund  
Special Education Revenue  
Allocations  
Setup

37 68031 0000000  
Form SEAS  
F8AKW25SAJ(2024-25)

Current LEA:	37-68031-0000000 Coronado Unified	
Selected SELPA:	PA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
PA	South County	



Coronado Unified  
San Diego County

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

37 68031 0000000  
Report SEMA  
F8AKW25SAJ(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										417.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999		Certificated Salaries	265,950.28	0.00	0.00	0.00	340,839.35	2,805,265.78		3,412,055.41
2000-2999		Classified Salaries	92,990.55	0.00	0.00	0.00	92,860.25	2,119,009.87		2,304,860.67
3000-3999		Employee Benefits	172,149.38	0.00	0.00	0.00	249,407.28	2,777,131.16		3,198,687.82
4000-4999		Books and Supplies	50.40	0.00	0.00	0.00	75.00	55,120.88		55,246.28
5000-5999		Services and Other Operating Expenditures	10,871.77	0.00	0.00	0.00	0.00	2,075,878.55		2,086,750.32
6000-6999		Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,819.62		10,819.62
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
		Total Direct Costs	542,012.38	0.00	0.00	0.00	683,181.88	9,843,225.86	0.00	11,068,420.12
7310		Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA		Program Cost Report Allocations	1,975,423.40							1,975,423.40
		Total Indirect Costs and PCR Allocations	1,975,423.40	0.00	0.00	0.00	0.00	0.00	0.00	1,975,423.40
		TOTAL COSTS	2,517,435.78	0.00	0.00	0.00	683,181.88	9,843,225.86	0.00	13,043,843.52
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999		Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999		Classified Salaries	23,274.46	0.00	0.00	0.00	5,282.00	351,710.99		380,267.45
3000-3999		Employee Benefits	11,265.42	0.00	0.00	0.00	1,916.00	273,186.58		286,368.00
4000-4999		Books and Supplies	0.00	0.00	0.00	0.00	75.00	0.00		75.00
5000-5999		Services and Other Operating Expenditures	8,700.00	0.00	0.00	0.00	0.00	0.00		8,700.00
6000-6999		Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
		Total Direct Costs	43,239.88	0.00	0.00	0.00	7,273.00	624,897.57	0.00	675,410.45
7310		Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
		Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		TOTAL BEFORE OBJECT 8980	43,239.88	0.00	0.00	0.00	7,273.00	624,897.57	0.00	675,410.45
8980		Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								23,908.57
		TOTAL COSTS								651,501.88
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999		Certificated Salaries	265,950.28	0.00	0.00	0.00	340,839.35	2,805,265.78		3,412,055.41

		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
Object Code	Description								
2000-2999	Classified Salaries	69,716.09	0.00	0.00	0.00	87,578.25	1,767,298.88		1,924,593.22
3000-3999	Employee Benefits	160,883.96	0.00	0.00	0.00	247,491.28	2,503,944.58		2,912,319.82
4000-4999	Books and Supplies	50.40	0.00	0.00	0.00	0.00	55,120.88		55,171.28
5000-5999	Services and Other Operating Expenditures	2,171.77	0.00	0.00	0.00	0.00	2,075,878.55		2,078,050.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,819.62		10,819.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	498,772.50	0.00	0.00	0.00	675,908.88	9,218,328.29	0.00	10,393,009.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,975,423.40							1,975,423.40
	Total Indirect Costs and PCR Allocations	1,975,423.40	0.00	0.00	0.00	0.00	0.00	0.00	1,975,423.40
	TOTAL BEFORE OBJECT 8980	2,474,195.90	0.00	0.00	0.00	675,908.88	9,218,328.29	0.00	12,368,433.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,908.57
	TOTAL COSTS								12,392,341.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	111,079.83	0.00	0.00	0.00	0.00	111,767.30		222,847.13
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	36,093.94	0.00	0.00	0.00	5,574.13	104,486.82		146,154.89
4000-4999	Books and Supplies	50.40	0.00	0.00	0.00	0.00	0.00		50.40
5000-5999	Services and Other Operating Expenditures	1,856.53	0.00	0.00	0.00	0.00	193,054.12		194,910.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	149,080.70	0.00	0.00	0.00	5,574.13	409,308.24	0.00	563,963.07
7310	Transfers of Indirect Costs	(26,177.00)	0.00	0.00	0.00	0.00	0.00		(26,177.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(26,177.00)	0.00	0.00	0.00	0.00	0.00	0.00	(26,177.00)
	TOTAL BEFORE OBJECT 8980	122,903.70	0.00	0.00	0.00	5,574.13	409,308.24	0.00	537,786.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,908.57
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								5,769,473.16
	TOTAL COSTS								6,331,167.80

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

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	11,691,144.82	8,423,595.19
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	11,691,144.82	8,423,595.19

  

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	396.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	396.00

SELPA: South County (PA)

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

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

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

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

#### SECTION 1

##### Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

#### SECTION 2

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

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

SELPA:

South County (PA)

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

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

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

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

(c)

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

0.00 (d)

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

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

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

(e)

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

0.00 (f)

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


SECTION 3

Column A

Column B

Column C

SELPA: South County (PA)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

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

a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) for SECTION1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources

Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
13,043,843.52		
651,501.88		
12,392,341.64	11,691,144.82	
	0.00	
	11,691,144.82	
	0.00	
	0.00	
12,392,341.64	11,691,144.82	701,196.82

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

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

a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources  
d. Special education unduplicated pupil count  
e. Per capita state and local expenditures (Test2c/Test2d)

Actual FY 2024-25	Comparison Year FY 2023-24	Difference
13,043,843.52		
651,501.88		
12,392,341.64	11,691,144.82	
	0.00	
	11,691,144.82	
	0.00	
	0.00	
12,392,341.64	11,691,144.82	
417.00	396.00	
29,717.85	29,523.09	194.75

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

**B. LOCAL EXPENDITURES ONLY METHOD**

Actual  
Comparison Year

SELPA: South County (PA)

		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	6,331,167.80	7,151,662.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		7,151,662.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	6,331,167.80	7,151,662.02	(820,494.22)

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

		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	6,331,167.80	7,151,662.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		7,151,662.02	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	6,331,167.80	7,151,662.02	
	b. Special education unduplicated pupil count	417.00	396.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,182.66	18,059.75	(2,877.10)

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

Angelica Paredes

Contact Name

Director, Fiscal Services

Title

619-522-8900

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Email Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						



SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Coronado Unified  
San Diego County

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

37 68031 0000000  
Report SEMB  
F8AKW25SAJ(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								417.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	264,058.00	0.00	0.00	0.00	363,689.00	2,548,201.00		3,175,948.00
2000-2999	Classified Salaries	95,898.00	0.00	0.00	0.00	96,002.00	2,229,661.00		2,421,561.00
3000-3999	Employee Benefits	150,062.00	0.00	0.00	0.00	245,189.00	2,424,815.00		2,820,066.00
4000-4999	Books and Supplies	379.00	0.00	0.00	0.00	7,273.00	85,093.59		92,745.59
5000-5999	Services and Other Operating Expenditures	9,700.00	0.00	0.00	0.00	0.00	2,650,133.20		2,659,833.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,000.00		11,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	520,097.00	0.00	0.00	0.00	712,153.00	9,948,903.79	0.00	11,181,153.79
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	520,097.00	0.00	0.00	0.00	712,153.00	9,948,903.79	0.00	11,181,153.79
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	264,058.00	0.00	0.00	0.00	363,689.00	2,548,201.00		3,175,948.00
2000-2999	Classified Salaries	80,903.00	0.00	0.00	0.00	96,002.00	1,910,470.00		2,087,375.00
3000-3999	Employee Benefits	139,843.00	0.00	0.00	0.00	245,189.00	2,153,525.00		2,538,557.00
4000-4999	Books and Supplies	379.00	0.00	0.00	0.00	0.00	85,093.59		85,472.59
5000-5999	Services and Other Operating Expenditures	1,000.00	0.00	0.00	0.00	0.00	2,650,133.20		2,651,133.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	11,000.00		11,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	486,183.00	0.00	0.00	0.00	704,880.00	9,358,422.79	0.00	10,549,485.79
7310	Transfers of Indirect Costs	(12,105.00)	0.00	0.00	0.00	0.00	0.00		(12,105.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(12,105.00)	0.00	0.00	0.00	0.00	0.00	0.00	(12,105.00)
	TOTAL BEFORE OBJECT 8980	474,078.00	0.00	0.00	0.00	704,880.00	9,358,422.79	0.00	10,537,380.79
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								10,537,380.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	131,124.00	0.00	0.00	0.00	0.00	113,830.00		244,954.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	41,725.00	0.00	0.00	0.00	0.00	48,898.00		90,623.00
4000-4999	Books and Supplies	379.00	0.00	0.00	0.00	0.00	0.00		379.00
5000-5999	Services and Other Operating Expenditures	1,000.00	0.00	0.00	0.00	0.00	344,000.00		345,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	174,228.00	0.00	0.00	0.00	0.00	506,728.00	0.00	680,956.00
7310	Transfers of Indirect Costs	(31,360.00)	0.00	0.00	0.00	0.00	0.00		(31,360.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(31,360.00)	0.00	0.00	0.00	0.00	0.00	0.00	(31,360.00)
	TOTAL BEFORE OBJECT 8980	142,868.00	0.00	0.00	0.00	0.00	506,728.00	0.00	649,596.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,771,174.79
	TOTAL COSTS								8,420,770.79

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								417.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	265,950.28	0.00	0.00	0.00	340,839.35	2,805,265.78		3,412,055.41
2000-2999	Classified Salaries	92,990.55	0.00	0.00	0.00	92,860.25	2,119,009.87		2,304,860.67
3000-3999	Employee Benefits	172,149.38	0.00	0.00	0.00	249,407.28	2,777,131.16		3,198,687.82
4000-4999	Books and Supplies	50.40	0.00	0.00	0.00	75.00	55,120.88		55,246.28
5000-5999	Services and Other Operating Expenditures	10,871.77	0.00	0.00	0.00	0.00	2,075,878.55		2,086,750.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,819.62		10,819.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	542,012.38	0.00	0.00	0.00	683,181.88	9,843,225.86	0.00	11,068,420.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,975,423.40							1,975,423.40
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	542,012.38	0.00	0.00	0.00	683,181.88	9,843,225.86	0.00	11,068,420.12
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	23,274.46	0.00	0.00	0.00	5,282.00	351,710.99		380,267.45
3000-3999	Employee Benefits	11,265.42	0.00	0.00	0.00	1,916.00	273,186.58		286,368.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	75.00	0.00		75.00
5000-5999	Services and Other Operating Expenditures	8,700.00	0.00	0.00	0.00	0.00	0.00		8,700.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,239.88	0.00	0.00	0.00	7,273.00	624,897.57	0.00	675,410.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	43,239.88	0.00	0.00	0.00	7,273.00	624,897.57	0.00	675,410.45
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								23,908.57
	TOTAL COSTS								651,501.88

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	265,950.28	0.00	0.00	0.00	340,839.35	2,805,265.78		3,412,055.41
2000-2999	Classified Salaries	69,716.09	0.00	0.00	0.00	87,578.25	1,767,298.88		1,924,593.22
3000-3999	Employee Benefits	160,883.96	0.00	0.00	0.00	247,491.28	2,503,944.58		2,912,319.82
4000-4999	Books and Supplies	50.40	0.00	0.00	0.00	0.00	55,120.88		55,171.28
5000-5999	Services and Other Operating Expenditures	2,171.77	0.00	0.00	0.00	0.00	2,075,878.55		2,078,050.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	10,819.62		10,819.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	498,772.50	0.00	0.00	0.00	675,908.88	9,218,328.29	0.00	10,393,009.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,975,423.40							1,975,423.40
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	498,772.50	0.00	0.00	0.00	675,908.88	9,218,328.29	0.00	10,393,009.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,908.57
	TOTAL COSTS								10,416,918.24
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	111,079.83	0.00	0.00	0.00	0.00	111,767.30		222,847.13
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	36,093.94	0.00	0.00	0.00	5,574.13	104,486.82		146,154.89
4000-4999	Books and Supplies	50.40	0.00	0.00	0.00	0.00	0.00		50.40
5000-5999	Services and Other Operating Expenditures	1,856.53	0.00	0.00	0.00	0.00	193,054.12		194,910.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	149,080.70	0.00	0.00	0.00	5,574.13	409,308.24	0.00	563,963.07
7310	Transfers of Indirect Costs	(26,177.00)	0.00	0.00	0.00	0.00	0.00		(26,177.00)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(26,177.00)	0.00	0.00	0.00	0.00	0.00	0.00	(26,177.00)
	TOTAL BEFORE OBJECT 8980	122,903.70	0.00	0.00	0.00	5,574.13	409,308.24	0.00	537,786.07
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								23,908.57

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								5,769,473.16
	TOTAL COSTS								6,331,167.80

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



SELPA: South County (PA)

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

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

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

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

#### SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

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

SELPA: South County (PA)

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

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

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

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

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

SELPA: South County (PA)


SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A

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

11,181,153.79

643,773.00

10,537,380.79

10,537,380.79

Column B

Actual  
Expenditures  
Comparison  
Year  
FY 2024-25

12,392,341.67

0.00

12,392,341.67

0.00

0.00

12,392,341.67

Column C

Difference

(A - B)

(1,854,960.88)

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

Budgeted  
Amounts  
FY 2025-26

11,181,153.79

643,773.00

10,537,380.79

10,537,380.79

417.00

Comparison  
Year  
FY 2024-25

12,392,341.64

0.00

12,392,341.64

0.00

0.00

12,392,341.64

417.00

Difference

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

SELPA: South County (PA)

e. Per capita state and local expenditures (Test2c/Test2d)	25,269.50	29,717.85	(4,448.35)
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

## B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	8,420,770.79	6,331,167.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,331,167.80	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,420,770.79	6,331,167.80	2,089,602.99

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

		Budget	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	8,420,770.79	6,331,167.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,331,167.80	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	8,420,770.79	6,331,167.80	
	b. Special education unduplicated pupil count	417.00	417.00	
	c. Per capita local expenditures (Test4a/Test4b)	20,193.69	15,182.66	5,011.04

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

Angelica Paredes

Contact Name

Director, Fiscal Services

619-522-8900

Telephone Number

aparedes@coronadousd.net

SELPA: South County (PA)

Title

Email Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - Local Sources</b>							

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00



SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0.00

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

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form SIAA  
F8AKW25SAJ(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(7,066.36)	0.00	(45,299.00)				
Other Sources/Uses Detail					6,100,582.54	0.00		
Fund Reconciliation							6,809,857.13	4,068,970.32
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	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							.16	49,889.62
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	40,299.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							215,346.21	319,909.11
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							29,556.47	96,413.32
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							46,504.38	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

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form SIAA  
F8AKW25SAJ(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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							1,557.60	368,879.43
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	7,066.36	0.00						
Other Sources/Uses Detail					394,350.00	0.00		
Fund Reconciliation							0.00	7,066.36
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,494,932.54		
Fund Reconciliation							3,675,550.36	6,100,582.54
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							737,647.93	688,139.38
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								

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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							84,599.40	6,300.00
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							293,673.87	188,143.43
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								

Coronado Unified  
San Diego County

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

37 68031 0000000  
Form SIAA  
F8AKW25SAJ(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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,066.36	(7,066.36)	45,299.00	(45,299.00)	6,494,932.54	6,494,932.54	11,894,293.51	11,894,293.51

## SACS Web System - SACS V13

9/8/2025 12:53:18 PM

37-68031-0000000

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

Coronado Unified

San Diego County

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

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

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

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

**IMPORT CHECKS**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9740	6105	9740	\$12,496.00

Explanation: This is the Fair Market Value amount for 2024/25

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9791	6105	9791	(\$1,005.00)

**GENERAL LEDGER CHECKS**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	7415	7200-7600	(\$37,329.08)

Explanation: This is the support of the taxes to the Classified Summer Assistance Program.

40	0000	8100	(\$583,410.66)
----	------	------	----------------

Explanation: This is due to an insurance claim payment from the county for prior year expenses.

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	9010	8699	(\$1,222.20)

Explanation: This resource 9010-503 is closed so I moved the remaining funds so I could close the resource.

40	0000	5600	(\$678,931.51)
----	------	------	----------------

Explanation: This is due to an insurance claim payment from the county to abate the expenses which occurred in a prior year.

51	0000	8629	(\$763.00)
----	------	------	------------

Explanation: This is interest entry from the County for fund 51.

SACS Web System - SACS V13

9/8/2025 12:52:58 PM

37-68031-0000000

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

Coronado Unified

San Diego County

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

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

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

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

## **IMPORT CHECKS**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9740	6105	9740	\$12,496.00
Explanation: This is the fair market value entry from 24/25 this will be reversed.			

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9791	6105	9791	\$12,496.00