



Unaudited Actuals
Financial Statements

2024-2025

Presented to the Board of Trustees
September 10, 2025



GOLETA UNION SCHOOL DISTRICT
Department of Fiscal Services

To: Board of Trustees

From: Dr. Jordan Goines, Assistant Superintendent, Fiscal Services

Date: September 10, 2025

Subject: 2024-25 Fiscal Year Unaudited Actuals

Introduction

The Unaudited Actuals Financial Statements for all funds of the Goleta Union School District (GUSD) for fiscal year 2024-25 presented this evening for Board approval complies with the statutory deadline of September 15, 2025, and the year-end closing process was completed prior to the Santa Barbara County Education Office deadline of August 31, 2025.

The official fund statements and required supplemental forms out of the State of California's Standardized Account Code Structure (SACS) software are all included in this report along with the staff's summary and analyses.

The District's independent auditors will verify the 2024-25 Unaudited Actual Data and issue a report on their opinion, including any material findings, prior to December 15, 2025, to be presented to the Board for approval by the Trustees by January 31, 2026. Consistent with last year's Unaudited Actuals compilation, the Governmental Accounting Standards Board (GASB) Statement Number 34 documents are not included here but rather will also be included in the 2024-25 audit report along with the Management Discussion and Analysis (MD&A)

Executive Summary

The 2024-25 fiscal year ended with GUSD moving from a budget deficit to a small operating surplus. Board approved budget reductions, prudent spending and strong fiscal management continue to support GUSD in the mission of ensuring Powerful Instruction, Purposeful Individualization, and Productive Partnerships in the aim of Positive Evidence of Student Growth for every student.

As a Community Funded District, GUSD relies heavily on local property taxes which are driven by the local economy and housing market. Revenues from all sources of property taxes in 2024-25 grew by 4.6%. This is down from last year's previous year's growth of 6.58%, and below the projected 5.5% set last year.

The Unaudited Actuals Report for 2024-25 reports a small operating surplus of \$601,656 in the General Fund, where revenues exceeded expenditures and transfers out. It is worthy of note that the previous year at this time, GUSD had an operating surplus of \$505,206, \$96,450 below the current year. This includes both the reduction in restricted funds as well as the impact of the negotiated settlements with the GUSD bargaining units of a 3.0% increase in compensation effective April 1, 2025.

General Fund Revenues

Total revenues in the Goleta Union School District (GUSD) General Fund reached \$76,511,604 in 2024-25. Of this amount, \$63,556,797 came from unrestricted resources and \$12,954,807 came from restricted resources. Restricted revenues decreased compared to the prior year, falling from \$14,323,660 to \$12,954,807. Several factors contributed to revenues finishing higher than projected overall: (1) After School Programs: Increased ELOP allocation generated \$307,850 of indirect costs for the General Fund. (2) Medi-Cal Reimbursements: The district secured \$741,985 in Medi-Cal Reimbursements. (3) Local Revenues: Local revenues increased by 11.2%, supported by. The local revenues increase can be attributed to: higher interest earnings, increased indirect cost recovery, additional Low Incidence Special Education (LOWI) funds, and an additional contribution of approximately \$50,000 from the Goleta Education Foundation. These factors resulted in a favorable variance of \$813,533.

General Fund Expenditures

Total expenditures and transfers out in the District General Fund for 2024-25 were \$75,909,948, with \$26,880,616 in expenditures made from restricted programs and \$49,029,332 from unrestricted. A total of \$66,721,497 was spent on instruction and instruction related services providing that 88% of expenditures are based on the instruction of students, and the people that serve students in GUSD. A total of \$15,066,233 was spent to provide special education services which includes contracts and legal fees. In the 2024-25 school year GUSD contracted out for para-educators where we were unable to hire, and for occupational therapists. We continue to budget conservatively in Maintenance, Operations & Transportation to ensure that resources are available for repairs throughout the district, and that students can get to school. MOT came in \$63,057.70 under budget due to a decrease in capital outlay. This can be attributed to increased modernization from Measure M.

Overall the district was able to reduce expenditures through attrition, while maintaining quality educational programming.

General Fund Reserves

At the end of the 2024-25 fiscal year, the General Fund reserves (excluding ELOP) total \$7,196,263. This results in an available fund balance reserve of 9.48%, which is significantly higher than the 6.66% (or \$5,240,987) reported in the Adopted Budget. In other words, the reserve excluding ELOP is 2.82% higher than initially projected.

When including ELOP, the total available fund balance reserve rises to \$11,595,226, of which \$1,593,001 is restricted. This represents a 15.27% reserve, which is 4.45% higher than projected in the Adopted Budget. As

funding for ELOP continues, GUSD plans to expand and support the development of the ELOP program with ELOP's specific End Fund Balance.

This improvement is primarily due to unanticipated revenues, reductions in spending districtwide, and the planned use of restricted balances.

The increased reserve reflects GUSD's conservative budgeting approach, which avoids relying on uncertain or one-time revenues. For example, Medi-Cal reimbursements can vary from year to year and the one-time Arts & Music Block Grant was threatened to be rescinded. By not building ongoing budgets around these fluctuating revenues, GUSD ensures greater financial stability and accuracy in projections.

This positions GUSD with a stronger-than-expected financial cushion, providing added flexibility and security going into the next fiscal year. As we move into 25-26, GUSD has ample opportunity towards building our recommended reserve back to at least an 18% threshold, as recommended for community funded districts.

Contact Information

Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening. Additional copies of this document will be available upon request.

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- The unrestricted fund balance reserve not including afterschool is 9.48% or \$7,196,263.
- The unrestricted fund balance reserve in the General Fund including afterschool is 15.27% or \$11,595,226.
- Required 3% Reserve for Economic Uncertainties is \$2,277,988.
- Property tax revenue (with RDA) grew by 4.6%.
- Financial impact in the General Fund is a surplus of \$601,656.
- Restricted Fund Balance in the General Fund is \$1,593,001 which is down from the previous year in which the Restricted Fund Balance was \$2,408,936.
- Certified Enrollment from October of 2024 (utilized for funding purposes) decreased 12 students to 3,395.
- Actual enrollment to date shows that GUSD is 3,340, a decline of 55 students as reported previously
- The unduplicated pupil count of 1,425 students represents that 41.97% percent of GUSD students are English learners, socioeconomically disadvantaged, or both, but counted once. This decreased 0.62%. This was as of the 2024-25 school year, and applied to funding formulas.
- District P-2 average daily attendance (ADA) was 3,226.18, which is a decrease of 5.29 from the 2023-24 (3,231.47) P-2 ADA.
- The Cafeteria Fund (Fund 13) ended the 2024-25 year with a surplus of \$447,080 and an ending fund balance of \$4,704,836.
- Deferred Maintenance (Fund 14) has a balance at the end of 2024-25 of \$206,380.

- o Contribution to Deferred Maintenance from the General Fund was \$200,000.
- Measure M Building (Fund 21) has a balance of \$49,727,842 at the end of 2024-25.
- The Capital Facilities Fund (Fund 25) ended the year with a balance of \$730,763. Much of the presence of this end fund balance is due to the fact that GUSD as Measure M has been the focus of capital improvements.

General Fund

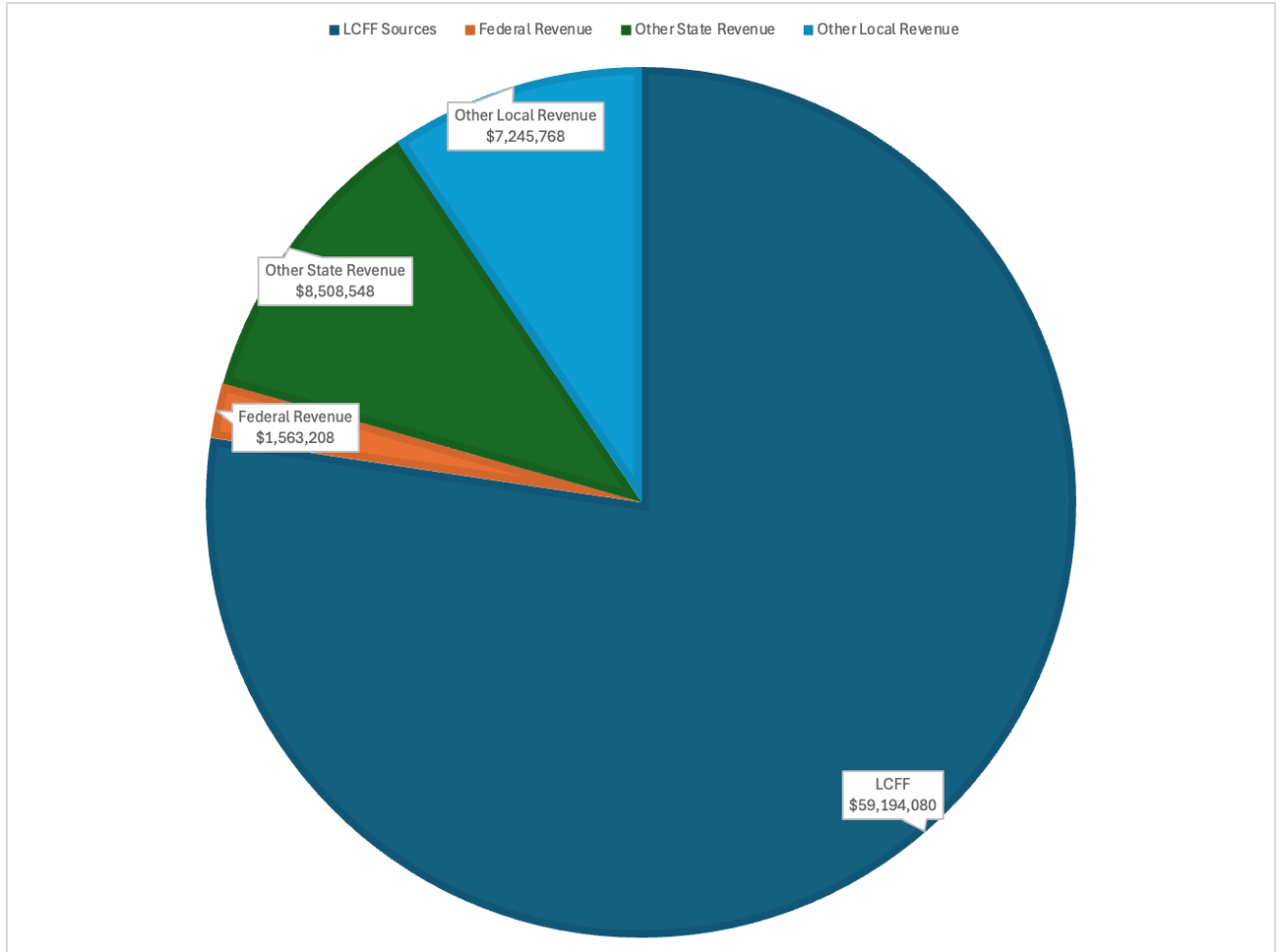
Goleta Union School District - Unaudited Actuals Report

Summary of General Fund Revenues, Expenditures and Fund Balance - Unrestricted and Restricted Combined

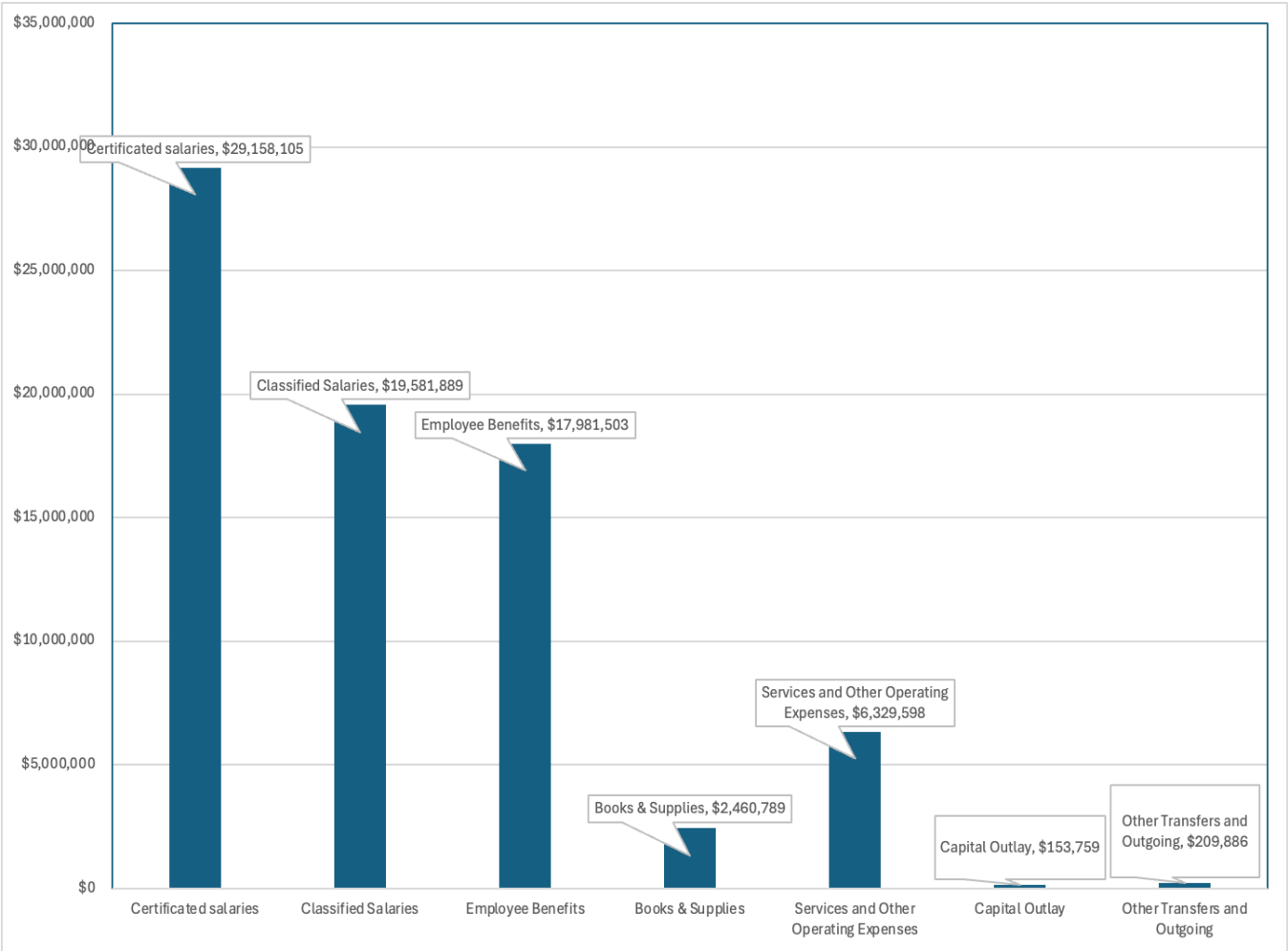
	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
Revenues				
LCFF Sources	\$ (450,933)	\$ 59,194,080	\$ 59,645,013	\$ 61,945,377
Federal Revenue	10,345	1,563,208	1,552,863	1,572,784
Other State Revenue	241,847	8,508,548	8,266,701	7,964,482
Other Local Revenue	813,533	7,245,768	6,432,235	6,344,759
Transfers In	-	-	-	-
Total Revenues	\$ 614,792	\$ 76,511,604	\$ 75,896,811	\$ 77,827,402
Expenditures				
Certificated Salaries	\$ 697,263	\$ 29,158,105	\$ 28,460,842	\$ 29,168,355
Classified Salaries	587,934	19,581,889	18,993,956	19,622,062
Employee Benefits	(214,303)	17,981,503	18,195,806	18,241,118
Books and Supplies	(486,755)	2,460,789	2,947,545	2,943,498
Services and Other Operating Exp	(811,534)	6,329,598	7,141,132	6,747,904
Capital Outlay	(320,841)	153,759	474,600	1,740,000
Other Outgoing	20,260	209,886	189,626	80,567
Transfer Out	(46,500)	34,418	80,918	150,000
Total Expenditures	\$ (574,476)	\$ 75,909,948	\$ 76,484,424	\$ 78,693,504
Net Increase (Decrease)	<u>\$ 1,189,269</u>	<u>\$ 601,656</u>	<u>\$ (587,613)</u>	<u>\$ (866,102)</u>
Beginning Fund Balance		\$ 12,748,115	\$ 12,748,115	\$ 10,808,287
Ending Fund Balance		<u>2,218,317</u>	<u>13,349,771</u>	<u>9,942,185</u>
Components of Ending Fund Balance				
Nonspendable	\$ 20,499	\$ 25,499	\$ 5,000	\$ 5,000
Prepaid Items		136,044		-
Restricted	190,079	1,593,001	1,402,922	1,420,794
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned Unappropriated Fund Balance	<u>\$ 2,028,237</u>	<u>\$ 11,595,226</u>	<u>\$ 10,752,580</u>	<u>\$ 8,516,391</u>
AVAILABLE RESERVES				
Reserved for Economic Uncertainties	\$ (17,234)	2,277,298	2,294,533	2,360,805
Unassigned Unappropriated Fund Balance	859,881	9,317,928	8,458,047	6,155,586
TOTAL AVAILABLE RESERVES	\$ 842,647	\$ 11,595,226	\$ 10,752,580	\$ 8,516,391
State Recommended Reserve 3%	\$ (17,234)	2,277,298	2,294,533	2,360,805
Total Available Reserves %		15.27%	14.06%	10.82%
Total Available Reserves % net of Afterschool		9.48%	8.71%	6.66%

General Fund Operations By Major Object

General Fund Revenues 2024-2025



General Fund Expenditures
2024-25



Expanded Learning Program

Expanded Learning - After School Program					
	2024-2025 After School Education and Safety (ASES)	2024-2025 After School CARE (Fee Based)	2024-2025 Expanded Learning Program	After School Programs Combined Unaudited Actuals	After School Programs - Combined Second Interim 2024-2025
Revenues					
Rev/Financing Contribution	\$ 559,359	\$ 2,167,999	\$ 2,683,862	\$ 5,411,220	\$ 4,919,297
	-	(830,959)	830,959	-	-
Total Revenues	\$ 559,359	\$ 1,337,040	\$ 3,514,821	\$ 5,411,220	\$ 4,919,297
Expenditures					
Certificated Salaries	\$ -	\$ -	\$ 39,090	\$ 39,090	\$ 36,207
Classified Salaries	356,805	285,285	2,376,013	3,018,103	2,851,181
Employee Benefits	120,057	86,578	769,060	975,695	1,006,096
Books and Supplies	3,241	23,148	74,085	100,473	78,899
Services and Other Operating Exp	55,593	85,910	62,320	203,823	246,678
Capital Outlay	-	-	-	-	-
Other Outgoing	23,663	-	194,253	217,916	151,966
Total Expenditures	\$ 559,359	\$ 480,920	\$ 3,514,821	\$ 4,555,100	\$ 4,371,027
Net Increase (Decrease)	\$ (0)	\$ 856,120	\$ (0)	\$ 856,119	\$ 548,270
Beginning Resource Balance	\$ -	\$ 3,543,290	\$ -	\$ 3,543,290	\$ 3,543,290
Ending Resource Balance	\$ (0)	\$ 4,399,410	\$ (0)	\$ 4,399,410	\$ 4,091,560
Program description summary: Resource 0100, Resource 6010, Resource 2600					

The Expanded Learning Program (ELOP) provides after-school care and the Summer Thrive program for students across all GUSD school sites. The after-school program operates until 5:30 p.m. or 6:00 p.m. each school day. The program budget is typically divided between ASES, ELOP and fee-based funds. In 2024-25, GUSD received an unanticipated allocation, which included both a rate increase and higher enrollment. This additional funding allowed the district to further expand services within ELOP. Moving forward, GUSD will: Continue offering Summer Thrive programming; Provide additional space for After-School Services through the placement of new portable classrooms at Mountain View and El Camino; Install a portable, to be placed as a bathroom facility at La Patera to support program needs. Regarding the fee-based program, all parent payments are collected and tracked separately, covering costs beyond what the ELOP grant provides. State ELOP grant funds continue to account for the majority of program expenses. The program concluded the 2024-25 school year with an ending fund balance of \$4,399,410. ELOP is financially strong, and the program has strategically built a reserve in order to provide for options towards building the program in both facilities, and program needs. The program continues to expand opportunities for GUSD students through sustainable growth in both after-school and summer programming.

Other Funds

Fund 08 – Student Activity Fund

This fund is used to account separately for all fundraising and student activity for each school site. All money is now kept in the County Treasury and accounted for in the district's accounting system as external bank accounts have been eliminated. Each school has its own set of accounts and is managed separately and centrally at the District Office.

FUND 08	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	66,060	267,560	201,500	143,000
Transfers In	-	-	-	-
Total Revenues	\$ 66,060	\$ 267,560	\$ 201,500	\$ 143,000
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	657	21,672	21,015	135,000
Services and Other Operating Exp	(28,452)	220,021	248,473	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (27,795)	\$ 241,693	\$ 269,488	\$ 135,000
Net Increase (Decrease)	\$ 93,855	\$ 25,867	\$ (67,989)	\$ 8,000
Beginning Fund Balance	\$ -	\$ 382,866	\$ 382,866	\$ 243,878
Ending Fund Balance	\$ 93,856	\$ 408,733	\$ 314,877	\$ 251,878

This fund was added in 2022-23 with the large transfer-in coming from cash from outside bank accounts that have since been closed. Fundraising done by the school sites generates revenues in this fund. School sites draw on these funds for camp and other student activities. Budgets for Student Account Activity are updated throughout the school year. Examples of the activities that are covered through this fund are camp and noon time enrichment activities.

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate preschool child development programs. All money received for or from child development services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. GUSD operates a state-funded preschool program that is now self-supporting. Currently, the district is licensed for classrooms housed at Ellwood, La Patera, and Hollister campuses. It should be noted that Hollister is inactive due to a significant decrease in enrollment.

FUND 12	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	64,558	728,520	663,962	725,650
Other Local Revenue	93,138	139,554	46,416	24,500
Transfers In	-	-	-	-
Total Revenues	\$ 157,696	\$ 868,074	\$ 710,378	\$ 750,150
<u>Expenditures</u>				
Certificated Salaries	\$ 3,602	\$ 257,340	\$ 253,738	\$ 211,805
Classified Salaries	18,838	242,861	224,023	258,286
Employee Benefits	5,815	202,656	196,841	189,192
Books and Supplies	(97,763)	45,357	143,120	70,689
Services and Other Operating Exp	58,965	119,443	60,478	46,078
Capital Outlay	-	-	-	-
Other Outgoing	48,285	48,285	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 37,742	\$ 915,942	\$ 878,200	\$ 776,050
Net Increase (Decrease)	\$ 119,954	\$ (47,868)	\$ (167,823)	\$ (25,900)
Beginning Fund Balance	\$ -	\$ 271,024	\$ 271,024	\$ 157,802
Ending Fund Balance	\$ 119,955	\$ 223,156	\$ 103,201	\$ 131,902

Funding in the Child Development Fund in 2024-25 for the California State Preschool Program (CSPP) was enough to support the state income eligible preschool operations. The fund will carry a balance of \$223,156 going into the 2025-26 school year and will be built in the budget to be spent. It is important to note that funds are typically based on enrollment, and although we expected funds to end, the state may extend the hold harmless agreement with LEA's.

Fund 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the Board of Trustees as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100). Meals are prepared at the district office central kitchen and trucked to all school sites each day.

FUND 13	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	(33,226)	1,446,774	1,480,000	1,422,089
Other State Revenue	89,093	2,007,093	1,918,000	1,959,417
Other Local Revenue	151,416	237,416	86,000	86,000
Transfers In	-	-	-	-
Total Revenues	\$ 207,283	\$ 3,691,283	\$ 3,484,000	\$ 3,467,506
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	15,359	1,243,638	1,228,279	1,300,644
Employee Benefits	(10)	473,204	473,214	495,489
Books and Supplies	(152,961)	1,146,539	1,299,500	1,112,376
Services and Other Operating Exp	33,476	87,726	54,250	86,302
Capital Outlay	(49,200)	175,800	225,000	75,000
Other Outgoing	117,297	117,297	-	-
Transfer Out	(119,082)	-	119,082	123,901
Total Expenditures	\$ (155,121)	\$ 3,244,204	\$ 3,399,324	\$ 3,193,712
Net Increase (Decrease)	\$ 362,405	\$ 447,080	\$ 84,676	\$ 273,794
Beginning Fund Balance	\$ 0	\$ 4,257,756	\$ 4,257,756	\$ 4,175,386
Ending Fund Balance	\$ 362,404	\$ 4,704,836	\$ 4,342,432	\$ 4,449,180

The Cafeteria Fund (Food Service Department) has done an incredible job feeding GUSD Students under the Free Meals for All program and maximizing revenue opportunities in 2024-25. Due to meals being free and the fact that breakfast was served before school and a second chance breakfast at recess, meal counts continue to be strong. The Federal Government has eliminated the free meals program and meal applications are once again required annually. The State of California, however, wants to make sure that healthy meals remain free for all students so supplements to the reimbursements to cover the meals for those that do not qualify for free meals continue to be provided. The Food Services Department has built up a reserve that will need to be spent down over the next few years, but it also will provide a safety net when the free meal supplement goes away. No contribution from the General Fund is needed. Based on CDE guidelines, this fund should not have more than \$2.17 million. However, at this point the fund is carrying over 4.7 million into 25-26. Given the increased ending fund balance, the cabinet will work with the Food Services Department to determine the best course of action in terms of spending down the excess restricted resource.

Fund 14 – Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code sections 17582). Deferred maintenance uses include interior and exterior painting, major repair or replacement of plumbing, roofs, heating, electrical, asphalt and flooring systems.

FUND 14	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	1,038	4,538	3,500	-
Transfers In	50,000	200,000	150,000	3,500
Total Revenues	\$ 51,038	\$ 204,538	\$ 153,500	\$ 3,500
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	(256)	1,744	2,000	-
Services and Other Operating Exp	18,781	226,781	208,000	265,000
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ 18,524	\$ 228,524	\$ 210,000	\$ 265,000
Net Increase (Decrease)	\$ 32,514	\$ (23,986)	\$ (56,500)	\$ (261,500)
Beginning Fund Balance	\$ -	\$ 230,366	\$ 230,366	\$ 398,484
Ending Fund Balance	\$ 32,514	\$ 206,380	\$ 173,866	\$ 136,984

This fund received its financing through a district contribution of \$200,000 for 2024-25 from the General Fund. Whereas total expenditures were \$228,524, the district will be working to enhance a maintenance plan for 25-26 to exist outside of the Measure M to ensure a quality and efficient learning environment for students.

Fund 21 – Building Fund

This fund was introduced in the 2024-25 school year to GUSD and exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. All proceeds received from the sale of General Obligation Bonds authorized by the voter approved Measure M, will be accounted for in this fund. Repayment of the bond will be accounted for in a separate fund.

FUND 21	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	1,373,910	2,123,910	750,000	750,000
Other Sources	16,854	44,316,854	44,300,000	(73,760)
Total Revenues	\$ 1,390,763	\$ 46,440,763	\$ 45,050,000	\$ 676,240
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	5,231	73,546	68,315	85,306
Employee Benefits	510	28,043	27,533	33,584
Books and Supplies	(7,889,606)	1,807,618	9,697,224	-
Services and Other Operating Exp	(1,142,229)	484,221	1,626,450	-
Capital Outlay	(6,444,885)	13,972,230	20,417,115	11,892,090
Other Outgoing	-	73,759	73,759	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (15,470,980)	\$ 16,439,416	\$ 31,910,396	\$ 12,010,980
Net Increase (Decrease)	\$ 16,861,743	\$ 30,001,347	\$ 13,139,604	\$ (11,334,740)
Beginning Fund Balance	\$ -	\$ 19,726,495	\$ 19,726,495	\$ 32,812,866
Ending Fund Balance	\$ 16,861,743	\$ 49,727,842	\$ 32,866,099	\$ 21,478,126

The first bond issue under Measure M was for \$5.7 million, which was scheduled to be repaid over three years and matured on August 1, 2024. The second issue of \$30 million was executed in the 2022-23 fiscal year to support major projects, including roofing, asphalt, HVAC improvements, and classroom furniture upgrades at four GUSD schools. During the 2024-25 school year, Measure M funds were used to complete roof and HVAC projects at El Camino, Foothill, and Kellogg; asphalt work at El Rancho (district-owned property), Hollister, and La Patera; and furniture refurbishments at Brandon, El Camino, Hollister, Isla Vista, and Mountain View. Looking ahead to 2025-26, planned projects include solar installations, a second phase of playground improvements at Ellwood, re-roofing and HVAC work at El Rancho, Hollister, Isla Vista, Mountain View, and the District Office, paving projects at Brandon, El Camino, Isla Vista, Kellogg, and Mountain View (with re-slurry work at Ellwood and Foothill), as well as a classroom refresh at all schools.

Fund 25 – Capital Facilities Fund

This fund is used primarily to account separately for money received from fees levied on development projects as a condition of approval (*Education Code sections 17620–17626 and Government Code Section 65995 et seq.*). Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code sections 65970–65981 or Government Code Section 65995 et seq.*, or to the items specified in agreements with the developer (*Government Code Section 66006*). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code Section 17620*). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code Section 17620*.

FUND 25	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	537,521	621,021	83,500	83,500
Transfers In	-	-	-	-
Total Revenues	\$ 537,521	\$ 621,021	\$ 83,500	\$ 83,500
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	(4,068)	80,932	85,000	85,000
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (4,068)	\$ 80,932	\$ 85,000	\$ 85,000
Net Increase (Decrease)	\$ 541,588	\$ 540,088	\$ (1,500)	\$ (1,500)
Beginning Fund Balance	\$ -	\$ 190,675	\$ 190,675	\$ 187,675
Ending Fund Balance	\$ 541,588	\$ 730,763	\$ 189,175	\$ 186,175

Developer Fees charged by the District in 2021-22 were based on rates of \$4.79/ft². residential, \$0.78/ft². commercial and are shared 50/50 with Santa Barbara Unified School District. Based on the October 28, 2024 revised fee schedule, the rates remain the same. These fees provide funding for new portable classrooms along with the rental of the other portable classroom buildings at multiple sites. Revenues can fluctuate from one year to the next, so budgets are kept very conservative for revenue and area adjusted when large developments submit fees. Increases in revenues in developer fees are a good leading indicator of future property tax revenues for the district. GUSD recognizes the existence of an increased Ending Fund Balance. In the future, GUSD will implement a plan for new projects to support student success.

Fund 51/55 – Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (*Education Code sections 15125–15262*). Bonds may be issued either by the County Board of Supervisors on behalf of the school district, or by the school district. The County Auditor maintains control over the LEA's Bond Interest and Redemption Fund. The County Treasurer must pay the principal and interest on the bonds from taxes levied by the County Auditor-Controller.

FUND 51	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	55	11,179	11,124	11,124
Other Local Revenue	313,537	4,806,875	4,493,338	4,493,338
Other Sources	3,505,464	5,376,801	1,871,337	1,871,337
Total Revenues	\$ 3,819,056	\$ 10,194,855	\$ 6,375,799	\$ 6,375,799
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	-	-	-	-
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	316,205	5,469,049	5,152,844	5,152,844
Transfer Out	-	-	-	-
Total Expenditures	\$ 316,205	\$ 5,469,049	\$ 5,152,844	\$ 5,152,844
Net Increase (Decrease)	\$ 3,502,850	\$ 4,725,805	\$ 1,222,955	\$ 1,222,955
Beginning Fund Balance	\$ -	\$ 5,942,523	\$ 5,942,523	\$ 7,165,478
Ending Fund Balance	\$ 3,502,850	\$ 10,668,328	\$ 7,165,478	\$ 8,388,433

This fund was established by Santa Barbara County to collect property taxes used to pay for principal and interest owed on the GUSD General Obligation Bonds (Measure M). The County is legally responsible for setting the property tax rates necessary to have sufficient monies on hand to closely match interest and principal (redemption or retirement) on the bonds. The District does not technically control this fund, but it is presented for informational purposes and to meet the legal disclosure requirements. Revenue and expenditure amounts are adjusted each year as taxes are collected and bond interest and principal payments are made.

A new Fund 55 has been set up to account for the 2020 Measure M payment of principal and interest separate from this bond issue, but both are reported here together.

Fund 66 – Warehouse Revolving Fund

This fund is used primarily to maintain budget control and stock accounting of merchandise for District use (*Education Code Section 42830*). The Warehouse Revolving Fund (Fund 66) is reimbursed from various funds for amounts consumed by these user funds.

Expenses in Fund 66, Warehouse Revolving Fund, may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores (*Education Code Section 42832*).

FUND 66	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	(37,855)	212,145	250,000	250,000
Transfers In	-	-	-	-
Total Revenues	\$ (37,855)	\$ 212,145	\$ 250,000	\$ 250,000
<u>Expenditures</u>				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Books and Supplies	(40,353)	209,647	250,000	250,000
Services and Other Operating Exp	-	-	-	-
Capital Outlay	-	-	-	-
Other Outgoing	-	-	-	-
Transfer Out	-	-	-	-
Total Expenditures	\$ (40,353)	\$ 209,647	\$ 250,000	\$ 250,000
Net Increase (Decrease)	\$ 2,498	\$ 2,498	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 64,529	\$ 64,529	\$ 64,529
Ending Fund Balance	\$ 2,498	\$ 67,027	\$ 64,529	\$ 64,529

This revolving fund accounts for cash on hand, inventory stores, payables, and receivables. The variance is due to a reduction in warehouse transactions. Inventory has been significantly reduced as we downsized the number of items stored in the warehouse. We have seen significant reductions in activity in this fund at this time, however will be using the 2025-26 school year to actively re-envision the work of the warehouse for Goleta Union.

Fund 77/78 – Pass-Through Funds

GUSD becomes a cash conduit and will receive all Special Education Funding from the State in one account and immediately transfer the funds to SELPA for distribution and should never carry a fund balance. The use of this fund replaces Fund 10. Payroll clearing activity is also reported here as SACS combines the two funds into one.

FUND 77-78	Increase (Decrease)	2024-2025 Unaudited Actuals	2024-2025 Second Interim	2025-2026 Adopted Budget
<u>Revenues</u>				
Other Local Revenue	\$ 29,990	\$ 29,990	\$ -	\$ -
Funds Collected for Others	13,280,457	19,851,422	6,570,965	6,570,965
Total Revenues	\$ 13,310,447	\$ 19,881,412	\$ 6,570,965	\$ 6,570,965
<u>Expenditures</u>				
Services and Other Operating Exp	\$ (1,323,816)	\$ 5,190,592	\$ 6,514,408	\$ 6,335,408
Funds Distributed for Others	14,717,513	14,717,513	-	-
Total Expenditures	\$ 13,393,696	\$ 19,908,104	\$ 6,514,408	\$ 6,335,408
Net Increase (Decrease)	\$ (83,249)	\$ (26,692)	\$ 56,557	\$ 235,557
Beginning Fund Balance	\$ -	\$ 1,242,779	\$ 1,242,779	\$ 1,478,336
Ending Fund Balance	\$ (83,249)	\$ 1,216,087	\$ 1,299,336	\$ 1,713,893

This fund now reports on the activity of GUSD as a all payroll clearing activity. While combined for the State SACS systems, GUSD maintains separate and distinct funds to account for these two different functions.

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	G	
11	Adult Education Fund		
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		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
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		
49	Capital Project Fund for Blended Component Units		
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		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund	G	G
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	G
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		
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			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	58,091,225.03	1,102,855.00	59,194,080.03	60,840,189.00	1,105,188.00	61,945,377.00	4.6%
2) Federal Revenue		8100-8299	10,458.58	1,552,748.85	1,563,207.43	9,500.00	1,563,283.73	1,572,783.73	0.6%
3) Other State Revenue		8300-8599	1,104,670.16	7,403,878.02	8,508,548.18	1,047,401.00	6,917,081.00	7,964,482.00	-6.4%
4) Other Local Revenue		8600-8799	4,350,443.24	2,895,324.52	7,245,767.76	3,823,376.00	2,521,383.00	6,344,759.00	-12.4%
5) TOTAL, REVENUES			63,556,797.01	12,954,806.39	76,511,603.40	65,720,466.00	12,106,935.73	77,827,401.73	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,698,122.81	6,459,982.27	29,158,105.08	23,040,193.81	6,128,161.21	29,168,355.02	0.0%
2) Classified Salaries		2000-2999	10,622,620.31	8,959,268.91	19,581,889.22	10,816,244.60	8,805,816.51	19,622,061.11	0.2%
3) Employee Benefits		3000-3999	10,159,315.47	7,822,187.81	17,981,503.28	10,420,328.75	7,820,788.49	18,241,117.24	1.4%
4) Books and Supplies		4000-4999	1,263,808.86	1,196,980.52	2,460,789.38	2,031,617.98	911,879.84	2,943,497.82	19.6%
5) Services and Other Operating Expenditures		5000-5999	4,331,424.98	1,998,173.12	6,329,598.10	4,562,757.07	2,185,147.16	6,747,904.23	6.6%
6) Capital Outlay		6000-6999	26,195.07	127,563.70	153,758.77	1,730,000.00	10,000.00	1,740,000.00	1,031.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	145,469.47	64,417.00	209,886.47	196,000.00	8,469.00	204,469.00	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(417,625.37)	252,042.99	(165,582.38)	(351,228.54)	227,327.54	(123,901.00)	-25.2%
9) TOTAL, EXPENDITURES			48,829,331.60	26,880,616.32	75,709,947.92	52,445,913.67	26,097,589.75	78,543,503.42	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,727,465.41	(13,925,809.93)	801,655.48	13,274,552.33	(13,990,654.02)	(716,101.69)	-189.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	-25.0%
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	(13,112,224.85)	13,112,224.85	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,312,224.85)	13,112,224.85	(200,000.00)	(14,070,060.08)	13,920,060.08	(150,000.00)	-25.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,415,240.56	(813,585.08)	601,655.48	(795,507.75)	(70,593.94)	(866,101.69)	-244.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,339,179.14	2,408,935.53	12,748,114.67	11,754,419.70	1,595,350.45	13,349,770.15	4.7%
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)			10,339,179.14	2,408,935.53	12,748,114.67	11,754,419.70	1,595,350.45	13,349,770.15	4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,339,179.14	2,408,935.53	12,748,114.67	11,754,419.70	1,595,350.45	13,349,770.15	4.7%
2) Ending Balance, June 30 (E + F1e)			11,754,419.70	1,595,350.45	13,349,770.15	10,958,911.95	1,524,756.51	12,483,668.46	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,498.90	0.00	25,498.90	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	133,695.47	2,349.00	136,044.47	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,593,001.48	1,593,001.48	0.00	1,528,386.40	1,528,386.40	-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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	11,595,225.33	(.03)	11,595,225.30	10,958,911.95	(3,629.89)	10,955,282.06	-5.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,670,276.95	(186,957.74)	11,483,319.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	141,440.04	0.00	141,440.04				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,498.90	0.00	25,498.90				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	54,927.41	656.50	55,583.91				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	557,231.81	2,228,779.10	2,786,010.91				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	204,817.08	97,681.48	302,498.56				
6) Stores		9320	0.00	0.00	0.00				

DescriptionResource CodesObject 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)	
7) Prepaid Expenditures		9330	133,695.47	2,349.00	136,044.47				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			12,787,887.66	2,142,508.34	14,930,396.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	781,808.88	424,093.40	1,205,902.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	251,659.08	0.00	251,659.08				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	123,064.49	123,064.49				
6) TOTAL, LIABILITIES			1,033,467.96	547,157.89	1,580,625.85				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			11,754,419.70	1,595,350.45	13,349,770.15				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,278,858.00	0.00	2,278,858.00	2,278,858.00	0.00	2,278,858.00	0.0%
Education Protection Account State Aid - Current Year		8012	646,434.00	0.00	646,434.00	650,800.00	0.00	650,800.00	0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	168,207.56	0.00	168,207.56	168,449.00	0.00	168,449.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	44,784,696.76	0.00	44,784,696.76	46,863,714.00	0.00	46,863,714.00	4.6%
Unsecured Roll Taxes		8042	2,016,735.93	0.00	2,016,735.93	2,298,030.00	0.00	2,298,030.00	13.9%
Prior Years' Taxes		8043	215,249.46	0.00	215,249.46	40,000.00	0.00	40,000.00	-81.4%
Supplemental Taxes		8044	19.64	0.00	19.64	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,959,991.68	0.00	7,959,991.68	8,540,338.00	0.00	8,540,338.00	7.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			58,070,193.03	0.00	58,070,193.03	60,840,189.00	0.00	60,840,189.00	4.8%
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	21,032.00	0.00	21,032.00	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	1,102,855.00	1,102,855.00	0.00	1,105,188.00	1,105,188.00	0.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,091,225.03	1,102,855.00	59,194,080.03	60,840,189.00	1,105,188.00	61,945,377.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	810,499.00	810,499.00	0.00	802,692.73	802,692.73	-1.0%
Special Education Discretionary Grants		8182	0.00	84,750.00	84,750.00	0.00	83,810.00	83,810.00	-1.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	10,458.58	0.00	10,458.58	9,500.00	0.00	9,500.00	-9.2%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		479,248.00	479,248.00		478,116.00	478,116.00	-0.2%
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		90,130.00	90,130.00		88,403.00	88,403.00	-1.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

DescriptionResource CodesObject 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)	
Title III, English Learner Program	4203	8290		49,307.85	49,307.85		75,936.00	75,936.00	54.0%
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							
Career and Technical Education	3500-3599	8290		38,814.00	38,814.00		34,326.00	34,326.00	-11.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,458.58	1,552,748.85	1,563,207.43	9,500.00	1,563,283.73	1,572,783.73	0.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	123,474.00	0.00	123,474.00	120,000.00	0.00	120,000.00	-2.8%
Lottery - Unrestricted and Instructional Materials		8560	667,360.16	312,999.53	980,359.69	632,401.00	271,502.00	903,903.00	-7.8%
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									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,683,862.00	2,683,862.00		2,119,649.00	2,119,649.00	-21.0%
After School Education and Safety (ASES)	6010	8590		559,359.08	559,359.08		513,726.00	513,726.00	-8.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		480,102.00	480,102.00		480,102.00	480,102.00	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	313,836.00	3,367,555.41	3,681,391.41	295,000.00	3,532,102.00	3,827,102.00	4.0%
TOTAL, OTHER STATE REVENUE			1,104,670.16	7,403,878.02	8,508,548.18	1,047,401.00	6,917,081.00	7,964,482.00	-6.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	848,283.79	0.00	848,283.79	821,705.00	0.00	821,705.00	-3.1%
Interest		8660	510,817.40	0.00	510,817.40	350,000.00	0.00	350,000.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	283,850.81	0.00	283,850.81	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									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,707,491.24	1,165,177.52	3,872,668.76	2,651,671.00	738,751.00	3,390,422.00	-12.5%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,730,147.00	1,730,147.00		1,782,632.00	1,782,632.00	3.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,350,443.24	2,895,324.52	7,245,767.76	3,823,376.00	2,521,383.00	6,344,759.00	-12.4%
TOTAL, REVENUES			63,556,797.01	12,954,806.39	76,511,603.40	65,720,466.00	12,106,935.73	77,827,401.73	1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,645,595.73	4,910,023.36	24,555,619.09	19,649,776.67	4,661,599.58	24,311,376.25	-1.0%
Certificated Pupil Support Salaries		1200	655,671.61	1,095,544.09	1,751,215.70	749,870.86	1,072,383.13	1,822,253.99	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,387,555.47	345,973.68	2,733,529.15	2,640,546.28	394,178.50	3,034,724.78	11.0%
Other Certificated Salaries		1900	9,300.00	108,441.14	117,741.14	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			22,698,122.81	6,459,982.27	29,158,105.08	23,040,193.81	6,128,161.21	29,168,355.02	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,307,748.56	4,270,333.25	6,578,081.81	2,142,041.68	4,390,536.89	6,532,578.57	-0.7%
Classified Support Salaries		2200	3,519,433.19	1,188,633.52	4,708,066.71	3,678,374.07	1,250,313.19	4,928,687.26	4.7%
Classified Supervisors' and Administrators' Salaries		2300	395,057.51	473,523.04	868,580.55	379,289.81	458,126.27	837,416.08	-3.6%
Clerical, Technical and Office Salaries		2400	2,911,976.15	668,136.85	3,580,113.00	2,852,241.12	642,553.86	3,494,794.98	-2.4%
Other Classified Salaries		2900	1,488,404.90	2,358,642.25	3,847,047.15	1,764,297.92	2,064,286.30	3,828,584.22	-0.5%
TOTAL, CLASSIFIED SALARIES			10,622,620.31	8,959,268.91	19,581,889.22	10,816,244.60	8,805,816.51	19,622,061.11	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,299,144.07	3,910,376.77	8,209,520.84	4,409,633.07	4,006,046.91	8,415,679.98	2.5%
PERS		3201-3202	2,652,867.90	2,136,779.96	4,789,647.86	2,775,677.04	2,162,741.24	4,938,418.28	3.1%
OASDI/Medicare/Alternative		3301-3302	1,090,846.64	748,456.71	1,839,303.35	1,109,565.99	734,333.41	1,843,899.40	0.2%
Health and Welfare Benefits		3401-3402	1,553,214.57	775,371.64	2,328,586.21	1,528,777.11	659,072.27	2,187,849.38	-6.0%
Unemployment Insurance		3501-3502	15,898.09	7,390.61	23,288.70	16,206.41	7,259.38	23,465.79	0.8%
Workers' Compensation		3601-3602	528,121.20	243,812.12	771,933.32	561,149.13	251,335.28	812,484.41	5.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,223.00	0.00	19,223.00	19,320.00	0.00	19,320.00	0.5%
TOTAL, EMPLOYEE BENEFITS			10,159,315.47	7,822,187.81	17,981,503.28	10,420,328.75	7,820,788.49	18,241,117.24	1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	737,094.34	737,094.34	0.00	345,730.58	345,730.58	-53.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	3,700.00	3,700.00	New
Materials and Supplies		4300	1,131,117.50	389,402.28	1,520,519.78	1,730,315.98	397,650.54	2,127,966.52	39.9%
Noncapitalized Equipment		4400	132,691.36	68,099.65	200,791.01	301,302.00	164,798.72	466,100.72	132.1%
Food		4700	0.00	2,384.25	2,384.25	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,263,808.86	1,196,980.52	2,460,789.38	2,031,617.98	911,879.84	2,943,497.82	19.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	90,106.38	21,774.62	111,881.00	168,828.00	31,848.00	200,676.00	79.4%
Dues and Memberships		5300	90,139.01	90.00	90,229.01	103,280.41	0.00	103,280.41	14.5%
Insurance		5400 - 5450	579,487.17	7,175.00	586,662.17	630,000.00	8,000.00	638,000.00	8.8%
Operations and Housekeeping Services		5500	1,028,253.44	0.00	1,028,253.44	1,110,715.00	0.00	1,110,715.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,983.61	61,219.71	167,203.32	205,400.00	123,500.00	328,900.00	96.7%
Transfers of Direct Costs		5710	(28,660.48)	28,660.48	0.00	(1,000.00)	1,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,883.23)	(94,175.22)	(121,058.45)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,431,186.65	1,972,948.53	4,404,135.18	2,190,086.66	2,020,319.16	4,210,405.82	-4.4%
Communications		5900	61,812.43	480.00	62,292.43	155,447.00	480.00	155,927.00	150.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,331,424.98	1,998,173.12	6,329,598.10	4,562,757.07	2,185,147.16	6,747,904.23	6.6%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	81,535.72	81,535.72	1,500,000.00	10,000.00	1,510,000.00	1,751.9%
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	26,195.07	46,027.98	72,223.05	218,000.00	0.00	218,000.00	201.8%
Equipment Replacement		6500	0.00	0.00	0.00	12,000.00	0.00	12,000.00	New
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			26,195.07	127,563.70	153,758.77	1,730,000.00	10,000.00	1,740,000.00	1,031.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	64,417.00	64,417.00	0.00	8,469.00	8,469.00	-86.9%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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	26,670.94	0.00	26,670.94	104,000.00	0.00	104,000.00	289.9%
Other Debt Service - Principal		7439	118,798.53	0.00	118,798.53	92,000.00	0.00	92,000.00	-22.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			145,469.47	64,417.00	209,886.47	196,000.00	8,469.00	204,469.00	-2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(252,042.99)	252,042.99	0.00	(227,327.54)	227,327.54	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(165,582.38)	0.00	(165,582.38)	(123,901.00)	0.00	(123,901.00)	-25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(417,625.37)	252,042.99	(165,582.38)	(351,228.54)	227,327.54	(123,901.00)	-25.2%
TOTAL, EXPENDITURES			48,829,331.60	26,880,616.32	75,709,947.92	52,445,913.67	26,097,589.75	78,543,503.42	3.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	-25.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	-25.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,112,224.85)	13,112,224.85	0.00	(13,920,060.08)	13,920,060.08	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			(13,112,224.85)	13,112,224.85	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(13,312,224.85)	13,112,224.85	(200,000.00)	(14,070,060.08)	13,920,060.08	(150,000.00)	-25.0%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	58,091,225.03	1,102,855.00	59,194,080.03	60,840,189.00	1,105,188.00	61,945,377.00	4.6%
2) Federal Revenue		8100-8299	10,458.58	1,552,748.85	1,563,207.43	9,500.00	1,563,283.73	1,572,783.73	0.6%
3) Other State Revenue		8300-8599	1,104,670.16	7,403,878.02	8,508,548.18	1,047,401.00	6,917,081.00	7,964,482.00	-6.4%
4) Other Local Revenue		8600-8799	4,350,443.24	2,895,324.52	7,245,767.76	3,823,376.00	2,521,383.00	6,344,759.00	-12.4%
5) TOTAL, REVENUES			63,556,797.01	12,954,806.39	76,511,603.40	65,720,466.00	12,106,935.73	77,827,401.73	1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		31,175,911.84	19,252,275.00	50,428,186.84	32,177,554.76	18,580,822.34	50,758,377.10	0.7%
2) Instruction - Related Services	2000-2999		5,053,757.97	2,214,938.01	7,268,695.98	5,010,998.28	2,097,348.06	7,108,346.34	-2.2%
3) Pupil Services	3000-3999		3,505,763.97	2,705,214.35	6,210,978.32	4,307,558.91	2,843,419.25	7,150,978.16	15.1%
4) Ancillary Services	4000-4999		0.00	5,567.40	5,567.40	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		75,731.46	0.00	75,731.46	73,789.62	0.00	73,789.62	-2.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,840,546.69	417,043.70	5,257,590.39	4,949,162.72	441,298.13	5,390,460.85	2.5%
8) Plant Services	8000-8999		4,032,150.20	2,221,160.86	6,253,311.06	5,730,849.38	2,126,232.97	7,857,082.35	25.6%
9) Other Outgo	9000-9999	Except 7600-7699	145,469.47	64,417.00	209,886.47	196,000.00	8,469.00	204,469.00	-2.6%
10) TOTAL, EXPENDITURES			48,829,331.60	26,880,616.32	75,709,947.92	52,445,913.67	26,097,589.75	78,543,503.42	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,727,465.41	(13,925,809.93)	801,655.48	13,274,552.33	(13,990,654.02)	(716,101.69)	-189.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	-25.0%
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		(13,112,224.85)	13,112,224.85	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,312,224.85)	13,112,224.85	(200,000.00)	(14,070,060.08)	13,920,060.08	(150,000.00)	-25.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,415,240.56	(813,585.08)	601,655.48	(795,507.75)	(70,593.94)	(866,101.69)	-244.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		10,339,179.14	2,408,935.53	12,748,114.67	11,754,419.70	1,595,350.45	13,349,770.15	4.7%
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)			10,339,179.14	2,408,935.53	12,748,114.67	11,754,419.70	1,595,350.45	13,349,770.15	4.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,339,179.14	2,408,935.53	12,748,114.67	11,754,419.70	1,595,350.45	13,349,770.15	4.7%
2) Ending Balance, June 30 (E + F1e)			11,754,419.70	1,595,350.45	13,349,770.15	10,958,911.95	1,524,756.51	12,483,668.46	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		25,498.90	0.00	25,498.90	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		133,695.47	2,349.00	136,044.47	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	1,593,001.48	1,593,001.48	0.00	1,528,386.40	1,528,386.40	-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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		11,595,225.33	(.03)	11,595,225.30	10,958,911.95	(3,629.89)	10,955,282.06	-5.5%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	171,714.87	108,306.32
6300	Lottery: Instructional Materials	854,288.35	771,065.55
6500	Special Education	94,607.22	96,956.22
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,459.91	2,459.91
7311	Classified School Employee Professional Development Block Grant	29,341.00	29,341.00
7415	Classified School Employee Summer Assistance Program	5,827.55	0.00
7510	Low-Performing Students Block Grant	3,809.00	3,809.00
7810	Other Restricted State	32,748.00	32,748.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	44.51	44.51
9010	Other Restricted Local	398,161.07	483,655.89
Total, Restricted Balance		1,593,001.48	1,528,386.40

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267,560.41	143,000.00	-184.1%
5) TOTAL, REVENUES			267,560.41	143,000.00	-184.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,671.90	135,000.00	436.6%
5) Services and Other Operating Expenditures		5000-5999	220,021.30	0.00	-200.0%
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			241,693.20	135,000.00	236.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,867.21	8,000.00	-69.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,867.21	8,000.00	-69.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,865.61	408,732.82	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,865.61	408,732.82	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,865.61	408,732.82	6.8%
2) Ending Balance, June 30 (E + F1e)			408,732.82	416,732.82	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	408,732.82	416,732.82	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	407,083.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,014.05		
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	5,669.68		
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			417,767.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,034.44		
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			9,034.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			408,732.82		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	13,195.29	8,000.00	-39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,066.76	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	244,298.36	135,000.00	-44.7%
TOTAL, REVENUES			267,560.41	143,000.00	-184.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	21,206.08	135,000.00	536.6%
Noncapitalized Equipment		4400	465.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			21,671.90	135,000.00	436.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	219,998.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,021.30	0.00	-200.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			241,693.20	135,000.00	236.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267,560.41	143,000.00	-184.1%
5) TOTAL, REVENUES			267,560.41	143,000.00	-184.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		241,693.20	135,000.00	-44.1%
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			241,693.20	135,000.00	-44.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,867.21	8,000.00	-69.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,867.21	8,000.00	-69.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,865.61	408,732.82	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,865.61	408,732.82	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,865.61	408,732.82	6.8%
2) Ending Balance, June 30 (E + F1e)			408,732.82	416,732.82	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	408,732.82	416,732.82	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	408,732.82	416,732.82
Total, Restricted Balance		408,732.82	416,732.82

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			23.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			23.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	728,520.00	725,650.00	-0.4%
4) Other Local Revenue		8600-8799	139,554.37	24,500.00	-82.4%
5) TOTAL, REVENUES			868,074.37	750,150.00	-13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	257,339.89	211,805.20	-17.7%
2) Classified Salaries		2000-2999	242,861.29	258,286.27	6.4%
3) Employee Benefits		3000-3999	202,655.65	189,191.61	-6.6%
4) Books and Supplies		4000-4999	45,357.49	70,689.14	55.8%
5) Services and Other Operating Expenditures		5000-5999	119,442.84	46,078.35	-61.4%
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	48,285.24	0.00	-100.0%
9) TOTAL, EXPENDITURES			915,942.40	776,050.57	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,868.03)	(25,900.57)	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,868.03)	(25,900.57)	-45.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,024.32	223,156.29	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,024.32	223,156.29	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,024.32	223,156.29	-17.7%
2) Ending Balance, June 30 (E + F1e)			223,156.29	197,255.72	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	213,572.39	187,671.82	-12.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,583.90	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	9,583.90	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	342,617.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,220.02		
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	6,596.70		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,510.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	51,731.79		
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			409,676.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,212.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	152,790.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	10,517.75		
6) TOTAL, LIABILITIES			186,520.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			223,156.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	614,912.00	614,912.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	113,608.00	110,738.00	-2.5%
TOTAL, OTHER STATE REVENUE			728,520.00	725,650.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,914.98	7,500.00	-49.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,583.90	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	28,398.53	17,000.00	-40.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	86,656.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,554.37	24,500.00	-82.4%
TOTAL, REVENUES			868,074.37	750,150.00	-13.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	19,645.09	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,752.80	82,537.20	-18.9%
Other Certificated Salaries		1900	135,942.00	129,268.00	-4.9%
TOTAL, CERTIFICATED SALARIES			257,339.89	211,805.20	-17.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	197,994.32	213,046.84	7.6%
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	44,866.97	45,239.43	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			242,861.29	258,286.27	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,918.58	47,687.43	-17.7%
PERS		3201-3202	74,725.65	79,207.80	6.0%
OASDI/Medicare/Alternative		3301-3302	24,086.22	24,359.73	1.1%
Health and Welfare Benefits		3401-3402	37,950.87	30,022.44	-20.9%
Unemployment Insurance		3501-3502	233.35	222.21	-4.8%
Workers' Compensation		3601-3602	7,740.98	7,692.00	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			202,655.65	189,191.61	-6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,174.50	61,689.14	80.5%
Noncapitalized Equipment		4400	11,182.99	9,000.00	-19.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,357.49	70,689.14	55.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	96,956.22	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,486.62	46,078.35	104.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,442.84	46,078.35	-61.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	48,285.24	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,285.24	0.00	-100.0%
TOTAL, EXPENDITURES			915,942.40	776,050.57	-15.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	728,520.00	725,650.00	-0.4%
4) Other Local Revenue		8600-8799	139,554.37	24,500.00	-82.4%
5) TOTAL, REVENUES			868,074.37	750,150.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		139,685.15	108,822.59	-22.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		727,972.01	667,227.98	-8.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		48,285.24	0.00	-100.0%
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			915,942.40	776,050.57	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,868.03)	(25,900.57)	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,868.03)	(25,900.57)	-45.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,024.32	223,156.29	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,024.32	223,156.29	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,024.32	223,156.29	-17.7%
2) Ending Balance, June 30 (E + F1e)			223,156.29	197,255.72	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	213,572.39	187,671.82	-12.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,583.90	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	9,583.90	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7810	Other Restricted State	213,572.39	187,671.82
Total, Restricted Balance		213,572.39	187,671.82

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,446,773.65	1,422,089.00	-1.7%
3) Other State Revenue		8300-8599	2,007,093.25	1,959,417.00	-2.4%
4) Other Local Revenue		8600-8799	237,416.43	86,000.00	-63.8%
5) TOTAL, REVENUES			3,691,283.33	3,467,506.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,243,637.77	1,300,643.96	4.6%
3) Employee Benefits		3000-3999	473,203.55	495,489.44	4.7%
4) Books and Supplies		4000-4999	1,146,539.20	1,112,376.00	-3.0%
5) Services and Other Operating Expenditures		5000-5999	87,725.62	86,302.04	-1.6%
6) Capital Outlay		6000-6999	175,800.27	75,000.00	-57.3%
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	117,297.14	123,901.00	5.6%
9) TOTAL, EXPENDITURES			3,244,203.55	3,193,712.44	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			447,079.78	273,793.56	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			447,079.78	273,793.56	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,257,756.26	4,704,836.04	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,257,756.26	4,704,836.04	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,257,756.26	4,704,836.04	10.5%
2) Ending Balance, June 30 (E + F1e)			4,704,836.04	4,978,629.60	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,446.53	0.00	-100.0%
Stores		9712	50,745.03	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,646,644.48	4,978,629.60	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,629,681.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	44,706.79		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	7,446.53		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,124,991.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(72.71)		
6) Stores		9320	50,745.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,857,499.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,057.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	125,605.60		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			152,663.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,704,836.04		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,446,773.65	1,422,089.00	-1.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,446,773.65	1,422,089.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,007,093.25	1,959,417.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,007,093.25	1,959,417.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,018.36	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	124,724.56	80,000.00	-35.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	92,704.37	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,969.14	6,000.00	-66.6%
TOTAL, OTHER LOCAL REVENUE			237,416.43	86,000.00	-63.8%
TOTAL, REVENUES			3,691,283.33	3,467,506.00	-6.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,034,762.11	1,088,421.17	5.2%
Classified Supervisors' and Administrators' Salaries		2300	143,132.04	143,132.08	0.0%
Clerical, Technical and Office Salaries		2400	65,743.62	69,090.71	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,243,637.77	1,300,643.96	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	296,622.62	318,783.22	7.5%
OASDI/Medicare/Alternative		3301-3302	90,495.03	95,940.03	6.0%
Health and Welfare Benefits		3401-3402	65,848.16	58,430.28	-11.3%
Unemployment Insurance		3501-3502	591.53	627.15	6.0%
Workers' Compensation		3601-3602	19,646.21	21,708.76	10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			473,203.55	495,489.44	4.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,938.09	134,500.00	159.0%
Noncapitalized Equipment		4400	148,303.53	145,000.00	-2.2%
Food		4700	946,297.58	832,876.00	-12.0%
TOTAL, BOOKS AND SUPPLIES			1,146,539.20	1,112,376.00	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,078.25	5,000.00	140.6%
Dues and Memberships		5300	333.00	1,250.00	275.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,123.11	27,052.04	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,191.26	53,000.00	-10.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,725.62	86,302.04	-1.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	11,300.00	0.00	-100.0%
Equipment		6400	53,682.90	75,000.00	39.7%
Equipment Replacement		6500	110,817.37	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			175,800.27	75,000.00	-57.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	117,297.14	123,901.00	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,297.14	123,901.00	5.6%
TOTAL, EXPENDITURES			3,244,203.55	3,193,712.44	-1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,446,773.65	1,422,089.00	-1.7%
3) Other State Revenue		8300-8599	2,007,093.25	1,959,417.00	-2.4%
4) Other Local Revenue		8600-8799	237,416.43	86,000.00	-63.8%
5) TOTAL, REVENUES			3,691,283.33	3,467,506.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,105,998.09	3,069,811.44	-1.2%
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		117,297.14	123,901.00	5.6%
8) Plant Services	8000-8999		20,908.32	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,244,203.55	3,193,712.44	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			447,079.78	273,793.56	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			447,079.78	273,793.56	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,257,756.26	4,704,836.04	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,257,756.26	4,704,836.04	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,257,756.26	4,704,836.04	10.5%
2) Ending Balance, June 30 (E + F1e)			4,704,836.04	4,978,629.60	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,446.53	0.00	-100.0%
Stores		9712	50,745.03	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,646,644.48	4,978,629.60	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,646,644.48	4,978,629.60
Total, Restricted Balance		4,646,644.48	4,978,629.60

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,538.01	3,500.00	-22.9%
5) TOTAL, REVENUES			4,538.01	3,500.00	-22.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,743.55	2,000.00	14.7%
5) Services and Other Operating Expenditures		5000-5999	226,780.85	208,000.00	-8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			228,524.40	210,000.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(223,986.39)	(206,500.00)	-7.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	150,000.00	-25.0%
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			200,000.00	150,000.00	-25.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,986.39)	(56,500.00)	135.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,366.12	206,379.73	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,366.12	206,379.73	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,366.12	206,379.73	-10.4%
2) Ending Balance, June 30 (E + F1e)			206,379.73	149,879.73	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	206,379.73	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	149,879.73	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,912.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	134.40		
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	361.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
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			211,407.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,028.00		
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			5,028.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			206,379.73		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,195.06	3,500.00	9.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,342.95	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,538.01	3,500.00	-22.9%
TOTAL, REVENUES			4,538.01	3,500.00	-22.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,743.55	2,000.00	14.7%
TOTAL, BOOKS AND SUPPLIES			1,743.55	2,000.00	14.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,990.77	208,000.00	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,313.48)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	12,103.56	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,780.85	208,000.00	-8.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			228,524.40	210,000.00	-8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	150,000.00	-25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	150,000.00	-25.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	150,000.00	-25.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,538.01	3,500.00	-22.9%
5) TOTAL, REVENUES			4,538.01	3,500.00	-22.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		228,524.40	210,000.00	-8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			228,524.40	210,000.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(223,986.39)	(206,500.00)	-7.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	150,000.00	-25.0%
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			200,000.00	150,000.00	-25.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,986.39)	(56,500.00)	135.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,366.12	206,379.73	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,366.12	206,379.73	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,366.12	206,379.73	-10.4%
2) Ending Balance, June 30 (E + F1e)			206,379.73	149,879.73	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	206,379.73	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	149,879.73	New

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,123,909.68	750,000.00	-64.7%
5) TOTAL, REVENUES			2,123,909.68	750,000.00	-64.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,546.06	85,306.11	16.0%
3) Employee Benefits		3000-3999	28,042.78	33,584.43	19.8%
4) Books and Supplies		4000-4999	1,807,617.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	484,221.01	0.00	-100.0%
6) Capital Outlay		6000-6999	13,972,229.52	11,892,090.00	-14.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,365,657.13	12,010,980.54	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,241,747.45)	(11,260,980.54)	-20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	44,316,853.54	0.00	-100.0%
b) Uses		7630-7699	73,759.50	73,759.50	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,243,094.04	(73,759.50)	-100.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,001,346.59	(11,334,740.04)	-137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,726,494.79	49,727,841.38	152.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,726,494.79	49,727,841.38	152.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,726,494.79	49,727,841.38	152.1%
2) Ending Balance, June 30 (E + F1e)			49,727,841.38	38,393,101.34	-22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,523,752.56	37,189,012.52	-23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,204,088.82	0.00	-100.0%
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	1,204,088.82	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,448,795.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	646,011.81		
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	437,451.81		
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			53,532,258.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,780,338.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,079.23		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,804,417.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			49,727,841.38		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,204,088.82	750,000.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	919,820.86	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			2,123,909.68	750,000.00	-64.7%
TOTAL, REVENUES			2,123,909.68	750,000.00	-64.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	49,437.86	56,712.93	14.7%
Clerical, Technical and Office Salaries		2400	24,108.20	28,593.18	18.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,546.06	85,306.11	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,492.21	22,855.32	23.6%
OASDI/Medicare/Alternative		3301-3302	5,054.03	6,185.48	22.4%
Health and Welfare Benefits		3401-3402	3,324.98	3,075.00	-7.5%
Unemployment Insurance		3501-3502	34.15	41.17	20.6%
Workers' Compensation		3601-3602	1,137.41	1,427.46	25.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,042.78	33,584.43	19.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,807,617.76	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,807,617.76	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	32,392.71	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	451,828.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			484,221.01	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,563,032.59	11,892,090.00	24.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,409,196.93	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			13,972,229.52	11,892,090.00	-14.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,365,657.13	12,010,980.54	-26.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	44,316,853.54	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			44,316,853.54	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	73,759.50	73,759.50	0.0%
(d) TOTAL, USES			73,759.50	73,759.50	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)			44,243,094.04	(73,759.50)	-100.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,123,909.68	750,000.00	-64.7%
5) TOTAL, REVENUES			2,123,909.68	750,000.00	-64.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,181,657.13	12,010,980.54	-25.8%
9) Other Outgo	9000-9999	Except 7600-7699	184,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			16,365,657.13	12,010,980.54	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(14,241,747.45)	(11,260,980.54)	-20.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	44,316,853.54	0.00	-100.0%
b) Uses		7630-7699	73,759.50	73,759.50	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,243,094.04	(73,759.50)	-100.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,001,346.59	(11,334,740.04)	-137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,726,494.79	49,727,841.38	152.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,726,494.79	49,727,841.38	152.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,726,494.79	49,727,841.38	152.1%
2) Ending Balance, June 30 (E + F1e)			49,727,841.38	38,393,101.34	-22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,523,752.56	37,189,012.52	-23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,204,088.82	0.00	-100.0%
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	1,204,088.82	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	48,523,752.56	37,189,012.52
Total, Restricted Balance		48,523,752.56	37,189,012.52

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	621,020.76	83,500.00	-86.6%
5) TOTAL, REVENUES			621,020.76	83,500.00	-86.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,932.45	85,000.00	5.0%
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			80,932.45	85,000.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			540,088.31	(1,500.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,088.31	(1,500.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,675.35	730,763.66	283.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,675.35	730,763.66	283.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,675.35	730,763.66	283.3%
2) Ending Balance, June 30 (E + F1e)			730,763.66	729,263.66	-0.2%
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	725,343.16	723,843.16	-0.2%
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	5,420.50	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,420.50	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	720,190.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,870.58		
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	1,702.99		
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			730,763.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			730,763.66		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,420.50	3,500.00	-35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,334.83	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	604,265.43	80,000.00	-86.8%
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			621,020.76	83,500.00	-86.6%
TOTAL, REVENUES			621,020.76	83,500.00	-86.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,432.45	80,000.00	2.0%
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	2,500.00	5,000.00	100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,932.45	85,000.00	5.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			80,932.45	85,000.00	5.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	621,020.76	83,500.00	-86.6%
5) TOTAL, REVENUES			621,020.76	83,500.00	-86.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		80,932.45	85,000.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,932.45	85,000.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			540,088.31	(1,500.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,088.31	(1,500.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,675.35	730,763.66	283.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,675.35	730,763.66	283.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,675.35	730,763.66	283.3%
2) Ending Balance, June 30 (E + F1e)			730,763.66	729,263.66	-0.2%
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	725,343.16	723,843.16	-0.2%
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	5,420.50	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,420.50	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	725,343.16	723,843.16
Total, Restricted Balance		725,343.16	723,843.16

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,178.80	11,124.00	-0.5%
4) Other Local Revenue		8600-8799	4,806,874.71	4,493,338.00	-6.5%
5) TOTAL, REVENUES			4,818,053.51	4,504,462.00	-6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,469,049.39	5,152,844.00	-5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,469,049.39	5,152,844.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(650,995.88)	(648,382.00)	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,376,801.14	1,871,337.20	-65.2%
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			5,376,801.14	1,871,337.20	-65.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,725,805.26	1,222,955.20	-74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,942,523.14	10,668,328.40	79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,942,523.14	10,668,328.40	79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,942,523.14	10,668,328.40	79.5%
2) Ending Balance, June 30 (E + F1e)			10,668,328.40	11,891,283.60	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,668,328.40	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	11,891,283.60	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,457,859.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	128,809.46		
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	81,658.99		
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			10,668,328.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,668,328.40		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	11,178.80	11,124.00	-0.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,178.80	11,124.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,108,028.71	4,116,434.00	0.2%
Unsecured Roll		8612	185,961.95	197,064.00	6.0%
Prior Years' Taxes		8613	18,282.07	0.00	-100.0%
Supplemental Taxes		8614	77,175.33	73,030.00	-5.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	212,998.52	106,810.00	-49.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	204,428.13	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,806,874.71	4,493,338.00	-6.5%
TOTAL, REVENUES			4,818,053.51	4,504,462.00	-6.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,455,000.00	3,455,000.00	0.0%
Bond Interest and Other Service Charges		7434	2,014,049.39	1,697,844.00	-15.7%
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)			5,469,049.39	5,152,844.00	-5.8%
TOTAL, EXPENDITURES			5,469,049.39	5,152,844.00	-5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	5,376,801.14	1,871,337.20	-65.2%
(c) TOTAL, SOURCES			5,376,801.14	1,871,337.20	-65.2%
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)			5,376,801.14	1,871,337.20	-65.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,178.80	11,124.00	-0.5%
4) Other Local Revenue		8600-8799	4,806,874.71	4,493,338.00	-6.5%
5) TOTAL, REVENUES			4,818,053.51	4,504,462.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,469,049.39	5,152,844.00	-5.8%
10) TOTAL, EXPENDITURES			5,469,049.39	5,152,844.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(650,995.88)	(648,382.00)	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,376,801.14	1,871,337.20	-65.2%
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			5,376,801.14	1,871,337.20	-65.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,725,805.26	1,222,955.20	-74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,942,523.14	10,668,328.40	79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,942,523.14	10,668,328.40	79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,942,523.14	10,668,328.40	79.5%
2) Ending Balance, June 30 (E + F1e)			10,668,328.40	11,891,283.60	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,668,328.40	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	11,891,283.60	New

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,145.11	250,000.00	17.8%
5) TOTAL, REVENUES			212,145.11	250,000.00	17.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	209,646.84	250,000.00	19.2%
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			209,646.84	250,000.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,498.27	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,498.27	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	64,529.02	67,027.29	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,529.02	67,027.29	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			64,529.02	67,027.29	3.9%
2) Ending Net Position, June 30 (E + F1e)			67,027.29	67,027.29	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	67,027.29	67,027.29	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,406.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	485.37		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,420.90		
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			95,312.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28,285.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			28,285.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			67,027.29		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	211,177.15	250,000.00	18.4%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	967.96	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			212,145.11	250,000.00	17.8%
TOTAL, REVENUES			212,145.11	250,000.00	17.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	209,646.84	250,000.00	19.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			209,646.84	250,000.00	19.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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 - 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%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			209,646.84	250,000.00	19.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,145.11	250,000.00	17.8%
5) TOTAL, REVENUES			212,145.11	250,000.00	17.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		209,646.84	250,000.00	19.2%
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			209,646.84	250,000.00	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,498.27	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,498.27	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	64,529.02	67,027.29	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,529.02	67,027.29	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			64,529.02	67,027.29	3.9%
2) Ending Net Position, June 30 (E + F1e)			67,027.29	67,027.29	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	67,027.29	67,027.29	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	29,989.54	0.00	-200.0%
2) Funds Collected for Others		8800	19,851,422.43	6,570,965.33	-66.9%
3) TOTAL, ADDITIONS			19,881,411.97	6,570,965.33	-66.9%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	5,190,592.51	6,335,408.33	22.1%
2) Funds Distributed for Others		7500	14,717,512.69	0.00	-100.0%
3) TOTAL, DEDUCTIONS			19,908,105.20	6,335,408.33	-77.9%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			(26,693.23)	235,557.00	-982.5%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,242,778.65	1,216,085.42	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			1,242,778.65	1,216,085.42	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			1,242,778.65	1,216,085.42	-2.1%
2) Ending Net Position, June 30 (C + D1e)			1,216,085.42	1,451,642.42	19.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,186,104.19	0.00	-100.0%
c) Unrestricted Net Position		9790	29,981.23	1,451,642.42	4,741.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	1,154,869.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,217.35		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,634.87		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			1,219,721.73		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	3,636.31		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			3,636.31		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			1,216,085.42		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	591.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,398.34	0.00	-100.0%
Funds Collected for Others		8800	19,851,422.43	6,570,965.33	-66.9%
TOTAL, ADDITIONS			19,881,411.97	6,570,965.33	-66.9%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	5,190,592.51	6,335,408.33	22.1%
Funds Distributed to Others		7500	14,717,512.69	0.00	-100.0%
TOTAL, DEDUCTIONS			19,908,105.20	6,335,408.33	-77.9%

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,226.18	3,226.18	3,231.47	3,182.50	3,182.50	3,226.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,226.18	3,226.18	3,231.47	3,182.50	3,182.50	3,226.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,226.18	3,226.18	3,231.47	3,182.50	3,182.50	3,226.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,437,060.00		1,437,060.00			1,437,060.00
Work in Progress	3,627,999.00		3,627,999.00	4,598,050.00	2,677,339.00	5,548,710.00
Total capital assets not being depreciated	5,065,059.00	0.00	5,065,059.00	4,598,050.00	2,677,339.00	6,985,770.00
Capital assets being depreciated:						
Land Improvements	16,556,478.16		16,556,478.16	140,936.00		16,697,414.16
Buildings	44,271,993.00		44,271,993.00	4,186,288.00		48,458,281.00
Equipment	7,659,229.03		7,659,229.03	4,667,891.00		12,327,120.03
Total capital assets being depreciated	68,487,700.19	0.00	68,487,700.19	8,995,115.00	0.00	77,482,815.19
Accumulated Depreciation for:						
Land Improvements	(5,459,170.00)		(5,459,170.00)	(530,555.00)		(5,989,725.00)
Buildings	(23,749,056.01)		(23,749,056.01)	(1,002,190.00)		(24,751,246.01)
Equipment	(4,354,558.00)		(4,354,558.00)	(414,794.00)		(4,769,352.00)
Total accumulated depreciation	(33,562,784.01)	0.00	(33,562,784.01)	(1,947,539.00)	0.00	(35,510,323.01)
Total capital assets being depreciated, net excluding lease and subscription assets	34,924,916.18	0.00	34,924,916.18	7,047,576.00	0.00	41,972,492.18
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	39,989,975.18	0.00	39,989,975.18	11,645,626.00	2,677,339.00	48,958,262.18
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.16%
	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	\$53,548,359.91
	Appropriations Subject to Limit	\$53,548,359.91
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.28%
	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 10, 2025

Printed Name: Emily Zacarias

Title: Clerk

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: Dr. Susan Salcido

Title: Superintendent

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

For County Office of Education:

Rebecca Holmes

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District Financial Advisor

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E-mail Address

For School District:

Dr Jordan Goines

Name
Assistant Superintendent of Fiscal Services

Title
(805) 681-1200

Telephone
jgoines@gusd.us

E-mail Address

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	29,158,105.08	301	0.00	303	29,158,105.08	305	579,270.70		307	28,578,834.38	309
2000 - Classified Salaries	19,581,889.22	311	64,755.32	313	19,517,133.90	315	1,285,406.20		317	18,231,727.70	319
3000 - Employee Benefits	17,981,503.28	321	18,547.81	323	17,962,955.47	325	607,550.12		327	17,355,405.35	329
4000 - Books, Supplies Equip Replace. (6500)	2,460,789.38	331	6,984.25	333	2,453,805.13	335	282,297.94		337	2,171,507.19	339
5000 - Services . . . & 7300 - Indirect Costs	6,164,015.72	341	45,345.67	343	6,118,670.05	345	277,798.64		347	5,840,871.41	349
TOTAL					75,210,669.63	365	TOTAL			72,178,346.03	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	24,554,819.09	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,578,081.81	380
3. STRS.	3101 & 3102	6,785,782.40	382
4. PERS.	3201 & 3202	2,416,669.60	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,088,500.26	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,550,274.08	385
7. Unemployment Insurance.	3501 & 3502	16,385.01	390
8. Workers' Compensation Insurance.	3601 & 3602	544,303.65	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		43,534,815.90	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).		113,955.08	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		43,420,860.82	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.		60.16%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	60.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	60.16%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	72,178,346.03	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	39,865,000.00		39,865,000.00		3,455,000.00	36,410,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	139,016.66		139,016.66	207,582.69	249,087.32	97,512.03	
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	398,228.76		398,228.76		23,515.86	374,712.90	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	40,402,245.42	0.00	40,402,245.42	207,582.69	3,727,603.18	36,882,224.93	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	75,909,947.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,796,899.41
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	75,731.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	153,758.77
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	145,469.47
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
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)				574,959.70
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				73,538,088.81
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,226.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,794.17
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		71,025,477.10		21,971.76
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)		71,025,477.10		21,971.76
B. Required effort (Line A.2 times 90%)		63,922,929.39		19,774.58
C. Current year expenditures (Line I.E and Line II.B)		73,538,088.81		22,794.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	51,760,446.43		51,760,446.43			53,548,359.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,231.47		3,231.47			3,226.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	3,226.18		3,226.18	3,182.50		3,182.50
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)			3,226.18			3,182.50
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	168,207.56		168,207.56	168,449.00		168,449.00
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)	44,784,696.76		44,784,696.76	46,863,714.00		46,863,714.00
5. Unsecured Roll Taxes (Object 8042)	2,016,735.93		2,016,735.93	2,298,030.00		2,298,030.00
6. Prior Years' Taxes (Object 8043)	215,249.46		215,249.46	40,000.00		40,000.00
7. Supplemental Taxes (Object 8044)	19.64		19.64	0.00		0.00

	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)	0.00		0.00	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)	7,959,991.68		7,959,991.68	8,540,338.00		8,540,338.00
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)	55,144,901.03	0.00	55,144,901.03	57,910,531.00	0.00	57,910,531.00
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)	55,144,901.03	0.00	55,144,901.03	57,910,531.00	0.00	57,910,531.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,839,303.35			1,843,899.40
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,093,641.67		2,093,641.67	2,126,232.97		2,126,232.97
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)	2,093,641.67	0.00	3,932,945.02	2,126,232.97	0.00	3,970,132.37
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,925,292.00		2,925,292.00	2,929,658.00		2,929,658.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,925,292.00	0.00	2,925,292.00	2,929,658.00	0.00	2,929,658.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	76,511,603.40		76,511,603.40	77,827,401.73		77,827,401.73

	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)	794,668.21		794,668.21	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	51,760,446.43			53,548,359.91		
2. Inflation Adjustment	1.0362			1.0644		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	0.9984			0.9865		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	53,548,359.91			56,227,416.49		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	55,144,901.03			57,910,531.00		
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)	387,141.60			381,900.00		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	2,336,403.90			2,287,017.86		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	2,336,403.90			2,287,017.86		
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])	603,280.70			271,939.19		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	55,748,181.73			58,182,470.19		
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)	1,733,123.20			2,015,078.67		
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)	55,748,181.73					
b. State Subventions (Line D8)	1,733,123.20					
c. Less: Excluded Appropriations (Line C23)	3,932,945.02					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	53,548,359.91					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)	0.00					
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit						

[illegible]

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) 2,838,545.02
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) 63,882,952.56

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,572,076.12
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)	28,040.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	271,983.18
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)	4,872,099.30
9. Carry-Forward Adjustment (Part IV, Line F)	497,884.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,369,983.55
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,411,765.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,268,695.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,198,820.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,567.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	75,731.46
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	681,059.94
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)	141,996.71
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)	5,853,764.18
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)	241,693.20
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	867,657.16
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,004,808.56
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	73,751,560.43
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.61%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.28%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	4,872,099.30
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(59,748.77)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.85%) times Part III, Line B19); zero if negative	497,884.25
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.85%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	497,884.25
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	497,884.25

Approved
indirect
cost rate: 5.85%

Highest
rate used
in any
program: 5.85%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,318,183.44	194,253.21	5.85%
01	3010	454,947.00	24,301.00	5.34%
01	4035	85,166.00	4,964.00	5.83%
01	4127	36,677.00	2,137.00	5.83%
01	4203	46,582.85	2,725.00	5.85%
01	6010	535,696.30	23,662.78	4.42%
12	6105	596,307.98	33,519.00	5.62%
12	6127	26,829.03	1,569.50	5.85%
12	7810	225,792.15	13,196.74	5.84%
13	5310	2,004,808.56	117,297.14	5.85%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		611,465.19	611,465.19
2. State Lottery Revenue	8560	667,360.16		312,999.53	980,359.69
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)		667,360.16	0.00	924,464.72	1,591,824.88
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	545,848.76		0.00	545,848.76
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	121,511.40		0.00	121,511.40
4. Books and Supplies	4000-4999	0.00		70,176.37	70,176.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			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)		667,360.16	0.00	70,176.37	737,536.53
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	854,288.35	854,288.35
D. COMMENTS:					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,135,947.08	666,027.82	4,608,269.64	637,799.77	6,124,567.79	0.00	1,660,694.98
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	1.00	9.00	27.00	2.00	235.00	0.00	314.00
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)							
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	1.00	9.00	27.00	2.00	235.00	0.00	314.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	40,144,150.74	14,833,307.08	54,977,457.82	4,035,969.14		59,013,426.96
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	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	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	15,001,816.49	0.00	15,001,816.49	1,101,303.53		16,103,120.02
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	75,731.46	0.00	75,731.46	5,559.55		81,291.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					59,901.59	59,901.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					127,563.70	127,563.70
----	Other Outgo					409,886.47	409,886.47
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	280,340.55		280,340.55
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(165,582.38)		(165,582.38)
----	Total General Fund and Charter Schools Funds Expenditures	55,221,698.69	14,833,307.08	70,055,005.77	5,257,590.39	597,351.76	75,909,947.92

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	38,290,117.81	0.00	14,720.00	1,026.45	1,787,894.89	43,644.62	5,567.40			1,179.57	0.00	40,144,150.74
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	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	12,138,069.03	842,631.70	0.00	73.29	2,021,042.47	0.00	0.00			0.00	0.00	15,001,816.49
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		75,731.46	0.00	0.00	0.00	75,731.46
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		50,428,186.84	842,631.70	14,720.00	1,099.74	3,808,937.36	43,644.62	5,567.40	75,731.46	0.00	1,179.57	0.00	55,221,698.69

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	7,048,044.31	6,124,567.79	1,660,694.98	14,833,307.08
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)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		7,048,044.31	6,124,567.79	1,660,694.98	14,833,307.08

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	681,059.94
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	28,040.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,714,072.83
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	5,423,172.77
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	55,221,698.69
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,833,307.08
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	70,055,005.77
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	867,657.16
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,951,106.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,818,763.30
D.	Total Direct Charged and Allocated Costs (B3 + C5)	73,873,769.07
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.34%

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)	59,901.59				59,901.59
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			127,563.70		127,563.70
Other Outgo (Objects 1000 - 7999)				409,886.47	409,886.47
Total Other Costs	59,901.59	0.00	127,563.70	409,886.47	597,351.76

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Santa Barbara County (AR)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Hope Elementary (AR00)			0.0%
Orcutt Union Elementary (AR04)			0.0%
Santa Maria-Bonita Elementary (AR07)			0.0%
Santa Maria Joint Union High (AR08)			0.0%
Carpinteria Unified (AR09)			0.0%
Lompoc Unified (AR10)			0.0%
Santa Barbara County Office of Education (AR11)			0.0%
Ballard Elementary (AR12)			0.0%
Blochman Union Elementary (AR13)			0.0%
Buellton Union Elementary (AR14)			0.0%
Cold Spring Elementary (AR16)			0.0%
College Elementary (AR17)			0.0%
Guadalupe Union Elementary (AR18)			0.0%
Los Olivos Elementary (AR20)			0.0%
Montecito Union Elementary (AR21)			0.0%
Santa Ynez Valley Union High (AR22)			0.0%
Solvang Elementary (AR23)			0.0%
Vista Del Mar Union Elementary (AR24)			0.0%
Cuyama Joint Unified (AR25)			0.0%
Santa Barbara Unified (AR27)			0.0%
Goleta Union Elementary (AR31)			0.0%
Santa Barbara County SELPA JPA (AR99)			0.0%
Family Partnership Charter (ARA01)			0.0%
Santa Barbara Charter (ARA02)			0.0%
Manzanita Public Charter (ARA03)			0.0%
Adelante Charter (ARA04)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			

Description	2024-25 Actual	2025-26 Budget	% Diff.
Title: _____ Phone: _____			

Current LEA:	42-69195-0000000 Goleta Union Elementary	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AR	Santa Barbara County	(from Form SEA)

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

42 69195 0000000
Form SIAA
F8A4A2BDD2(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	(121,058.45)	0.00	(165,582.38)				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation							302,498.56	251,659.08
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	23.00	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	23.27
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	96,956.22	0.00	48,285.24	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							51,731.79	152,790.46
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	117,297.14	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							(72.71)	125,605.60
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	(8,313.48)						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

42 69195 0000000
Form SIAA
F8A4A2BDD2(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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	32,392.71	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	24,079.23
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

42 69195 0000000
Form SIAA
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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	129,371.93	(129,371.93)	165,582.38	(165,582.38)	200,000.00	200,000.00	554,157.64	554,157.64