



REDWOOD CITY

SCHOOL DISTRICT

2024/25
Unaudited Actuals

Presented on
October 8, 2025

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DISTRICT OVERVIEW

Redwood City is located in San Mateo County, home to approximately 82,000 people. This 150-year-old community is 25 miles south of San Francisco, and about 27 miles north of San Jose, roughly between Interstate I-280 and Highway 101. It is approximately 19 square miles in land area with a mean elevation of 15 feet above sea level. With its ideal weather and close proximity to California's most beautiful beaches and redwood forests, Redwood City is fast becoming a major entertainment destination of the peninsula and beyond, with music, festivals, theater, movies, dance, and crafts, as well as many family activities to enjoy. Redwood City School District is a pre-K-8 district comprised of 10 elementary schools and 2 middle schools. The district office is located at 750 Bradford Street, Redwood City, CA 94063, (650) 423-2200.

Board of Education

Mike Wells, President	mwells@rcsdk8.net
David Weekly, Vice-President	dweekly@rcsdk8.net
Cecilia I. Marquez, Clerk	cmarquez@rcsdk8.net
Jennifer Ng Kwing King, Member	jngwingking@rcsdk8.net
David Li, Member	dli@rcsdk8.net

Administration

John R. Baker, Ed.D., Superintendent	jbaker@rcsdk8.net
Rick Edson, Chief Business Official	redson@rcsdk8.net
Anna Herrera, Assistant Superintendent	aherrera@rcsdk8.net
Wendy Kelly, Deputy Superintendent	wkelly@rcsdk8.net

SCHOOLS IN REDWOOD CITY SCHOOL DISTRICT

Adelante Selby Spanish Immersion (PreK-5)

170 Selby Lane
Atherton, CA 94027
Principal: Patricia Alcocer
Phone: (650) 482-2415
Enrollment: 582

Clifford Elementary (PreK-8)

225 Clifford Avenue
Redwood City, CA 94062
Principal: Kristy Jackson
Phone: (650) 482-2402
Enrollment: 698

Roy Cloud Elementary (K-8)

3790 Red Oak Way
Redwood City, CA 94061
Principal: Melissa Bowdoin
Phone: (650) 482-2414
Enrollment: 636

Henry Ford Elementary (K-5)

2498 Massachusetts Avenue
Redwood City, CA 94061
Principal: Jennifer Sanchez
Phone: (650) 482-2404
Enrollment: 445

Garfield Elementary (K-8)

3600 Middlefield Road
Menlo Park, CA 94025
Principal: Jennifer Knopf
Phone: (650) 482-2405
Enrollment: 280

Hoover Elementary (PreK-8)

701 Charter Street
Redwood City, CA 94063
Principal: Lupe Guzman
Phone: (650) 482-2408
Enrollment: 675

John F. Kennedy Middle School (6-8)

2521 Goodwin Avenue
Redwood City, CA 94061
Principal: Chandra Leonardo
Phone: (650) 482-2409
Enrollment: 808

McKinley Institute of Tech (6-8)

400 Duane Street
Redwood City, CA 94062
Principal: Bea Williams
Phone: (650) 482-2410
Enrollment: 476

North Star Academy (3-8)

400 Duane Street
Redwood City, CA 94062
Principal: Erin Kekos
Phone: (650) 482-2411
Enrollment: 527

Orion Alternative and Mandarin Immersion (PreK-5)

555 Avenue del Ora
Redwood City, CA 94062
Principal: Winnie Wong
Phone: (650) 482-2406
Enrollment: 512

Roosevelt Elementary (K-8)

2223 Vera Avenue
Redwood City, CA 94061
Principal: Tina Mercer
Phone: (650) 482-2413
Enrollment: 382

Taft Elementary (PreK-5)

903 10th Avenue
Redwood City, CA 94063
Principal: David Camarena
Phone: (650) 482-2416
Enrollment: 357

The enrollment count was based on the October 2024 CALPADS report (certified); does not include RCSD students attending Non-Public schools.

MISSION, VISION, AND BELIEFS

Mission:

RCSD creates a safe and supportive, inspirational and rigorous, joyful and inclusive environment for all learners.

Vision:

RCSD will be a thriving, dynamic, innovative, and nurturing community where each student realizes their unique gifts and strengths to achieve high intellectual performances for personal and academic success.

Beliefs:

Children learn and succeed...

- ❖ in a safe environment with challenging and enriching instruction.
- ❖ when all students and staff are held to high expectations.
- ❖ when each of us supports their intellectual, physical, social and emotional development.
- ❖ when they have caring adults in their lives.
- ❖ in a community that respects diverse backgrounds and treats everyone equitably.
- ❖ when their ideas and involvement are encouraged and respected.
- ❖ when families actively support their learning.
- ❖ when we work in partnership with families and the community.
- ❖ when all employees are highly qualified, valued and respected.
- ❖ when each of us acts on the conviction that every child can and will learn.

GENERAL FUND 01 COMBINED - REVENUE, EXPENDITURES, & CHANGES

FUND 01 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE 24-25 Unaudited Actuals

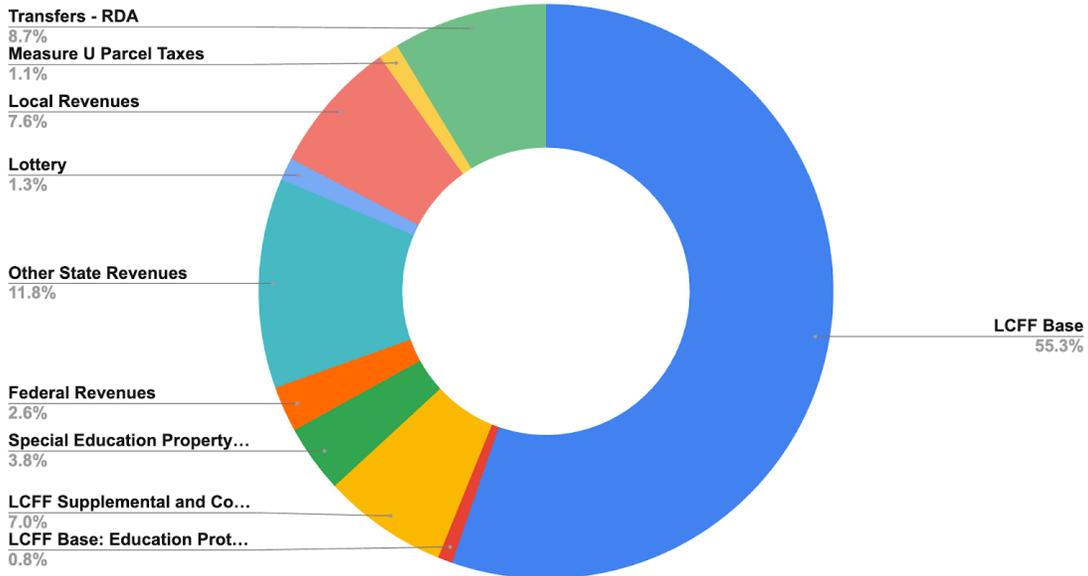
	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$98,908,439	\$98,260,258	\$98,559,479	\$98,190,620	\$97,956,123	-\$234,497
Federal Revenues	3,387,403	4,524,482	4,590,791	4,615,726	3,779,264	-836,462
Other State Revenues	16,528,778	17,372,918	17,408,112	17,536,184	19,133,622	1,597,438
Local Revenues	10,165,439	13,100,473	13,632,666	14,655,591	12,708,574	-1,947,017
TOTAL REVENUES	\$128,990,059	\$133,258,131	\$134,191,048	\$134,998,121	\$133,577,584	-\$1,420,537
B) EXPENDITURES						
Certificated Salaries	\$53,034,842	\$53,373,112	\$53,184,352	\$51,899,052	52,452,678	\$553,626
Classified Salaries	25,727,067	27,594,280	27,410,370	27,516,801	27,428,453	-\$88,349
Employee Benefits	36,687,522	37,292,213	37,668,448	37,477,926	36,760,943	-716,983
Books and Supplies	3,049,909	3,864,844	4,014,913	4,597,420	2,774,840	-1,822,580
Services and Operating Expenses	25,157,917	29,376,733	32,968,730	34,448,952	33,808,845	-640,107
Capital Outlay	0	115,423	115,423	881,223	171,951	-709,272
Other Outgo	419,478	419,478	419,478	419,478	521,001	101,523
Direct Support/Indirect Costs	(635,296)	(652,308)	(697,940)	(677,042)	(657,222)	19,820
TOTAL EXPENDITURES	\$143,441,439	\$151,383,775	\$155,083,774	\$156,563,810	\$153,261,488	-\$3,302,322
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,451,380)	(18,125,644)	(20,892,726)	(21,565,689)	(19,683,904)	1,881,785
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$12,700,000	3,400,000
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$12,700,000	3,400,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	(4,726,380)	(9,400,644)	(12,167,726)	(12,265,689)	(6,983,904)	5,281,785
F) BEGINNING FUND BALANCE	\$25,361,257	\$25,361,257	\$25,361,257	\$24,092,767	\$24,092,767	\$0
G) ENDING FUND BALANCE	\$20,634,877	\$15,960,613	\$13,193,531	\$11,827,078	\$17,108,863	\$5,281,785

GENERAL FUND SOURCES OF REVENUE

GENERAL FUND 01 SOURCES OF REVENUE 24-25 Unaudited Actuals

Revenue Category	Amount	% of Total
LCFF Base	\$80,893,899	55.30%
LCFF Base: Education Protection Account	1,202,758	0.82%
LCFF Supplemental and Concentration	10,273,236	7.02%
Special Education Property Taxes	5,586,230	3.82%
Federal Revenues	3,779,264	2.58%
Other State Revenues	17,278,919	11.81%
Lottery	1,854,704	1.27%
Local Revenues	11,059,399	7.56%
Measure U Parcel Taxes	1,649,175	1.13%
Transfers - RDA	12,700,000	8.68%
Total Revenue	\$146,277,584	100.0%

RCSD Fund 01 Revenue
2024-25 Unaudited Actuals



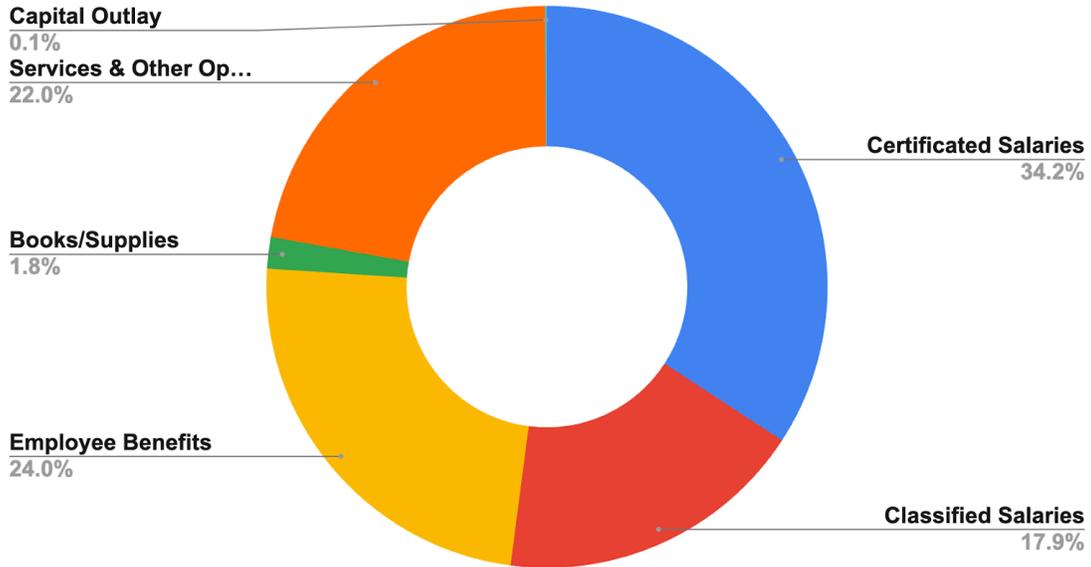
GENERAL FUND EXPENDITURES

GENERAL FUND 01 EXPENDITURES

24-25 Unaudited Actuals

Expenditures Category	Amount	% of Total
Certificated Salaries	\$52,452,678	34.22%
Classified Salaries	27,428,453	17.90%
Employee Benefits	36,760,943	23.99%
Books/Supplies	2,774,840	1.81%
Services & Other Operating Expenses	33,808,845	22.06%
Capital Outlay	171,951	0.11%
Other Outgo/Direct & Indirect Costs/Transfer-out	(136,222)	-0.09%
Total Expenditures	153,261,488	100.00%

RCS D Fund 01 Expenditures
2024-25 Unaudited Actuals



SUMMARY OF OTHER FUNDS

Other Funds: Ending Fund Balance	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
Fund 12: Child Development	\$1,918,540	\$1,918,540	\$2,183,822	\$2,183,822	\$3,816,930	\$1,633,108
Fund 13: Cafeteria	3,012,629	1,717,147	3,187,579	3,228,632	4,589,121	1,360,489
Fund 14: Deferred Maintenance	14	14	14	14	102	88
Fund 21: Building (Bond)	91,880,609	91,633,169	68,852,100	70,731,928	74,131,043	3,399,115
Fund 25: Capital Facilities	21,002,282	23,307,238	23,150,613	22,886,455	20,221,008	-2,665,447
Fund 35: County Facilities Fund	23,198,425	23,965,144	10,177,158	10,177,158	10,771,171	594,013
Fund 40: Capital Outlay	\$1,817,964	\$1,827,964	\$1,817,964	\$14,707,730	\$14,510,436	-\$197,295

**CHILD DEVELOPMENT FUND – FUND 12
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 12
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals**

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	6,747,614	7,134,095	8,645,413	8,257,985	7,965,182	-292,803
Local Revenues	271,201	293,845	293,845	294,665	249,569	-45,096
TOTAL REVENUES	\$7,018,815	\$7,427,940	\$8,939,258	\$8,552,650	\$8,214,750	-\$337,900
B) EXPENDITURES						
Certificated Salaries	\$1,990,029	\$2,079,309	\$1,994,076	\$1,967,112	\$1,975,332	\$8,220
Classified Salaries	2,080,502	2,296,780	2,148,298	2,056,788	2,084,865	28,077
Employee Benefits	2,052,291	2,281,463	2,321,997	2,024,580	2,060,218	35,638
Books and Supplies	178,430	204,794	242,118	266,732	89,138	-177,594
Services and Operating Expenses	316,275	142,275	1,540,910	1,570,025	-285,300	-1,855,325
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	401,288	423,319	426,577	402,131	392,107	-10,024
TOTAL EXPENDITURES	\$7,018,815	\$7,427,940	\$8,673,976	\$8,287,368	\$6,316,360	-\$1,971,008
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$0	\$265,282	\$265,282	\$1,898,390	\$1,633,108
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$265,282	\$265,282	\$1,898,390	\$1,633,108
F) BEGINNING FUND BALANCE	\$1,918,540	\$1,918,540	\$1,918,540	\$1,918,540	\$1,918,540	\$0
G) ENDING FUND BALANCE	\$1,918,540	\$1,918,540	\$2,183,822	\$2,183,822	\$3,816,930	\$1,633,108

**CAFETERIA FUND – FUND 13
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 13
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals**

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	2,696,889	2,741,074	3,807,248	3,913,520	3,989,469	75,949
Other State Revenues	2,114,938	2,114,938	2,878,076	2,880,962	3,284,859	403,897
Local Revenues	50,973	165,973	215,000	223,318	273,107	49,789
TOTAL REVENUES	\$4,862,800	\$5,021,985	\$6,900,324	\$7,017,800	\$7,547,435	\$529,635
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	2,132,919	2,338,221	2,528,870	2,551,377	2,586,918	35,541
Employee Benefits	1,527,613	1,237,812	1,250,195	1,293,727	1,220,179	-73,548
Books and Supplies	2,172,800	3,716,985	3,812,264	3,825,400	3,109,903	-715,497
Services and Operating Expenses	204,000	204,000	271,222	264,922	297,368	32,446
Capital Outlay	100,000	100,000	100,000	100,000		-100,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	234,008	228,989	271,363	274,911	265,116	-9,795
TOTAL EXPENDITURES	\$6,371,340	\$7,826,007	\$8,233,914	\$8,310,337	\$7,479,483	-\$830,854
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$1,508,540	-\$2,804,022	-\$1,333,590	-\$1,292,537	\$67,952	\$1,360,489
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$1,508,540	-\$2,804,022	-\$1,333,590	-\$1,292,537	\$67,952	\$1,360,489
F) BEGINNING FUND BALANCE	\$4,521,169	\$4,521,169	\$4,521,169	\$4,521,169	\$4,521,169	\$0
G) ENDING FUND BALANCE	\$3,012,629	\$1,717,147	\$3,187,579	\$3,228,632	\$4,589,121	\$1,360,489

**DEFERRED MAINTENANCE FUND – FUND 14
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 14
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals**

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	0	0	0	0	330	330
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$330	\$330
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	88,783	98,396	103,121	106,615	106,615	0
Employee Benefits	48,758	40,693	45,887	47,524	47,543	19
Books and Supplies	15,539	15,539	9,539	9,539	6,290	-3,249
Services and Operating Expenses	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$153,080	\$154,628	\$158,547	\$163,678	\$160,447	-\$3,231
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$153,080	-\$154,628	-\$158,547	-\$163,678	-\$160,117	\$3,561
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$153,080	\$154,628	\$158,547	\$163,678	\$160,205	-\$3,473
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$153,080	\$154,628	\$158,547	\$163,678	\$160,205	-\$3,473
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0	\$88	\$88
F) BEGINNING FUND BALANCE	\$14	\$14	\$14	\$14	\$14	\$0
G) ENDING FUND BALANCE	\$14	\$14	\$14	\$14	\$102	\$88

**BUILDING FUND/BOND FUND – FUND 21
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 21
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals**

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	3,710,000	3,740,000	3,395,000	3,395,000	5,256,710	1,861,710
TOTAL REVENUES	\$3,710,000	\$3,740,000	\$3,395,000	\$3,395,000	\$5,256,710	\$1,861,710
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	251,768	257,165	263,312	279,680	64,984	-214,696
Employee Benefits	127,126	113,002	115,228	121,360	24,441	-96,919
Books and Supplies	0	0	667,438	877,372	876,583	-789
Services and Operating Expenses	133,855	146,377	170,855	63,286	69,561	6,275
Capital Outlay	3,582,220	3,855,865	25,591,645	23,586,952	22,355,676	-1,231,276
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$4,094,969	\$4,372,409	\$26,808,478	\$24,928,650	\$23,391,245	-\$1,537,406
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$384,969	-\$632,409	-\$23,413,478	-\$21,533,650	-\$18,134,535	\$3,399,115
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$384,969	-\$632,409	-\$23,413,478	-\$21,533,650	-\$18,134,535	\$3,399,115
F) BEGINNING FUND BALANCE	\$92,265,578	\$92,265,578	\$92,265,578	\$92,265,578	\$92,265,578	\$0
G) ENDING FUND BALANCE	\$91,880,609	\$91,633,169	\$68,852,100	\$70,731,928	\$74,131,043	\$3,399,115

**CAPITAL FACILITIES– FUND 25
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 25
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals**

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	4,035,044	5,325,000	5,325,000	5,652,383	6,433,775	781,392
TOTAL REVENUES	\$4,035,044	\$5,325,000	\$5,325,000	\$5,652,383	\$6,433,775	\$781,392
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	41,460	24,912	177,618	189,029	239,340	50,311
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$41,460	\$24,912	\$177,618	\$189,029	\$239,340	\$50,311
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,993,584	\$5,300,088	\$5,147,382	\$5,463,354	\$6,194,435	\$731,081
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	9,878,080	8,879,628	8,883,547	9,463,678	12,860,205	3,396,527
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-\$9,878,080	-\$8,879,628	-\$8,883,547	-\$9,463,678	-\$12,860,205	-\$3,396,527
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$5,884,496	-\$3,579,540	-\$3,736,165	-\$4,000,324	-\$6,665,770	-\$2,665,446
F) BEGINNING FUND BALANCE	\$26,886,778	\$26,886,778	\$26,886,778	\$26,886,778	\$26,886,778	\$0
G) ENDING FUND BALANCE	\$21,002,282	\$23,307,238	\$23,150,613	\$22,886,454	\$20,221,008	-\$2,665,446

**COUNTY SCHOOL FACILITIES FUND– FUND 35
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 35
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals**

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	100,000	800,000	800,000	800,000	1,394,013	594,013
TOTAL REVENUES	\$100,000	\$800,000	\$800,000	\$800,000	\$1,394,013	\$594,013
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$100,000	\$800,000	\$800,000	\$800,000	\$1,394,013	\$594,013
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	13,787,986	13,787,986	13,787,986	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	-\$13,787,986	-\$13,787,986	-\$13,787,986	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$100,000	\$800,000	-\$12,987,986	-\$12,987,986	-\$12,393,973	\$594,013
F) BEGINNING FUND BALANCE	\$23,165,144	\$23,165,144	\$23,165,144	\$23,165,144	\$23,165,144	\$0
G) ENDING FUND BALANCE	\$23,265,144	\$23,965,144	\$10,177,158	\$10,177,158	\$10,771,171	\$594,013

**SPECIAL RESERVE FUND FOR CAPITAL PROJECTS – FUND 40
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 40
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**

24-25 Unaudited Actuals

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	0	70,000	70,000	70,000	97,250	27,250
TOTAL REVENUES	\$0	\$70,000	\$70,000	\$70,000	\$97,250	\$27,250
B) EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	59,000	60,000	60,000	69,220	65,070	-4,150
Capital Outlay	0	0	13,787,986	899,000	1,127,695	228,695
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	\$59,000	\$60,000	\$13,847,986	\$968,220	\$1,192,765	\$224,545
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$59,000	\$10,000	-\$13,777,986	-\$898,220	-\$1,095,515	-\$197,295
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$0	\$0	\$13,777,986	\$13,787,986	\$13,787,986	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$13,777,986	\$13,787,986	\$13,787,986	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$59,000	\$10,000	\$0	\$12,889,766	\$12,692,471	-\$197,295
F) BEGINNING FUND BALANCE	\$1,817,964	\$1,817,964	\$1,817,964	\$1,817,964	\$1,817,964	\$0
G) ENDING FUND BALANCE	\$1,758,964	\$1,827,964	\$1,817,964	\$14,707,730	\$14,510,436	-\$197,295

STATE REPORTING FORMAT

STANDARDIZED ACCOUNTING CODE STRUCTURE (“SACS”)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.54%
	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.	\$5,700,524.18
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	\$89,511,275.73
	Appropriations Subject to Limit	\$89,511,275.73
	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	9.74%
	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: Oct 08, 2025 _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

Printed Name: _____

Title: _____

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

For County Office of Education:

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Name
Deputy Superintendent
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For School District:

Rick Edson
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Chief Business Official
Title
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E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
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	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
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		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,369,892.95	5,586,230.36	97,956,123.31	96,879,430.00	5,510,918.00	102,390,348.00	4.5%
2) Federal Revenue		8100-8299	134,725.35	3,644,539.08	3,779,264.43	100,000.00	3,654,794.00	3,754,794.00	-0.6%
3) Other State Revenue		8300-8599	3,036,330.87	16,097,291.61	19,133,622.48	2,932,448.00	14,097,961.00	17,030,409.00	-11.0%
4) Other Local Revenue		8600-8799	4,957,443.52	7,751,130.46	12,708,573.98	3,910,367.00	6,647,134.00	10,557,501.00	-16.9%
5) TOTAL, REVENUES			100,498,392.69	33,079,191.51	133,577,584.20	103,822,245.00	29,910,807.00	133,733,052.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,379,117.52	13,073,560.89	52,452,678.41	40,819,345.00	12,230,326.00	53,049,671.00	1.1%
2) Classified Salaries		2000-2999	14,748,858.78	12,679,593.72	27,428,452.50	15,630,312.00	13,622,996.00	29,253,308.00	6.7%
3) Employee Benefits		3000-3999	22,009,354.80	14,751,588.46	36,760,943.26	23,747,566.00	16,372,989.00	40,120,555.00	9.1%
4) Books and Supplies		4000-4999	846,071.88	1,928,767.83	2,774,839.71	1,096,515.00	1,821,445.00	2,917,960.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	11,435,647.06	22,373,198.02	33,808,845.08	10,320,047.00	15,925,787.00	26,245,834.00	-22.4%
6) Capital Outlay		6000-6999	0.00	171,951.19	171,951.19	0.00	115,423.00	115,423.00	-32.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	369,477.66	151,523.11	521,000.77	379,425.00	50,000.00	429,425.00	-17.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,894,487.26)	2,237,264.79	(657,222.47)	(2,952,199.00)	2,287,868.00	(664,331.00)	1.1%
9) TOTAL, EXPENDITURES			85,894,040.44	67,367,448.01	153,261,488.45	89,041,011.00	62,426,834.00	151,467,845.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,604,352.25	(34,288,256.50)	(19,683,904.25)	14,781,234.00	(32,516,027.00)	(17,734,793.00)	-9.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	12,700,000.00	0.00	12,700,000.00	15,000,000.00	0.00	15,000,000.00	18.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,188,451.47)	30,188,451.47	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,488,451.47)	30,188,451.47	12,700,000.00	(14,942,022.00)	29,942,022.00	15,000,000.00	18.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,884,099.22)	(4,099,805.03)	(6,983,904.25)	(160,788.00)	(2,574,005.00)	(2,734,793.00)	-60.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,020,779.12	15,340,477.91	25,361,257.03	6,629,347.90	10,479,514.84	17,108,862.74	-32.5%
b) Audit Adjustments		9793	(507,332.00)	(761,158.04)	(1,268,490.04)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			9,513,447.12	14,579,319.87	24,092,766.99	6,629,347.90	10,479,514.84	17,108,862.74	-29.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,513,447.12	14,579,319.87	24,092,766.99	6,629,347.90	10,479,514.84	17,108,862.74	-29.0%
2) Ending Balance, June 30 (E + F1e)			6,629,347.90	10,479,514.84	17,108,862.74	6,468,559.90	7,905,509.84	14,374,069.74	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	4,498.10	0.00	4,498.10	5,000.00	0.00	5,000.00	11.2%
Prepaid Items		9713	17,355.86	65,846.49	83,202.35	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	10,413,668.35	10,413,668.35	0.00	7,946,890.80	7,946,890.80	-23.7%
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	1,843,781.48	0.00	1,843,781.48	0.00	0.00	0.00	-100.0%
Carryover of Unspent S/C Funds	0000	9780	1,235,194.71		1,235,194.71			0.00	
Carryover of Unspent Site Discretionary Funds	0000	9780	608,586.77		608,586.77			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,597,844.65	0.00	4,597,844.65	4,544,035.35	0.00	4,544,035.35	-1.2%
Unassigned/Unappropriated Amount		9790	90,867.81	0.00	90,867.81	1,844,524.55	(41,380.96)	1,803,143.59	1,884.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(2,038,434.53)	10,855,348.37	8,816,913.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	97,250.56	0.00	97,250.56				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	18,067.80	0.00	18,067.80				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	761,033.31	1,684,928.42	2,445,961.73				
4) Due from Grantor Government		9290	1,678,400.21	4,392,767.18	6,071,167.39				
5) Due from Other Funds		9310	8,916,134.09	0.00	8,916,134.09				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
6) Stores		9320	4,498.10	0.00	4,498.10				
7) Prepaid Expenditures		9330	17,355.86	65,846.49	83,202.35				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	7,710,282.00	0.00	7,710,282.00				
10) TOTAL, ASSETS			17,239,587.40	16,998,890.46	34,238,477.86				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,557,192.19	2,233,933.82	5,791,126.01				
2) Due to Grantor Governments		9590	341,323.23	487,510.42	828,833.65				
3) Due to Other Funds		9610	11,092.08	0.00	11,092.08				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	68,100.00	3,797,931.38	3,866,031.38				
6) TOTAL, LIABILITIES			3,977,707.50	6,519,375.62	10,497,083.12				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	6,632,532.00	0.00	6,632,532.00				
2) TOTAL, DEFERRED INFLOWS			6,632,532.00	0.00	6,632,532.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,629,347.90	10,479,514.84	17,108,862.74				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	13,171,377.00	0.00	13,171,377.00	12,863,512.00	0.00	12,863,512.00	-2.3%
Education Protection Account State Aid - Current Year		8012	1,202,758.00	0.00	1,202,758.00	1,207,250.00	0.00	1,207,250.00	0.4%
State Aid - Prior Years		8019	(56,188.00)	0.00	(56,188.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	235,132.13	0.00	235,132.13	246,889.00	0.00	246,889.00	5.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,656.09	0.00	2,656.09	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	79,596,852.30	0.00	79,596,852.30	84,180,003.00	0.00	84,180,003.00	5.8%
Unsecured Roll Taxes		8042	2,590,538.15	0.00	2,590,538.15	2,581,132.00	0.00	2,581,132.00	-0.4%
Prior Years' Taxes		8043	(150,838.52)	0.00	(150,838.52)	(57,177.00)	0.00	(57,177.00)	-62.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,910,332.80	0.00	6,910,332.80	7,253,495.00	0.00	7,253,495.00	5.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			103,502,619.95	0.00	103,502,619.95	108,275,104.00	0.00	108,275,104.00	4.6%
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	(11,132,727.00)	0.00	(11,132,727.00)	(11,395,674.00)	0.00	(11,395,674.00)	2.4%
Property Taxes Transfers		8097	0.00	5,586,230.36	5,586,230.36	0.00	5,510,918.00	5,510,918.00	-1.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,369,892.95	5,586,230.36	97,956,123.31	96,879,430.00	5,510,918.00	102,390,348.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,587,169.01	1,587,169.01	0.00	1,587,170.00	1,587,170.00	0.0%
Special Education Discretionary Grants		8182	0.00	139,466.58	139,466.58	0.00	61,415.00	61,415.00	-56.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,542.08	2,542.08	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,029,457.95	1,029,457.95		1,182,051.00	1,182,051.00	14.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		180,355.51	180,355.51		290,496.00	290,496.00	61.1%
Title III, Immigrant Student Program	4201	8290		12,981.24	12,981.24		67,105.00	67,105.00	416.9%
Title III, English Learner Program	4203	8290		245,035.27	245,035.27		290,496.00	290,496.00	18.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		386,251.56	386,251.56		176,061.00	176,061.00	-54.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	134,725.35	61,279.88	196,005.23	100,000.00	0.00	100,000.00	-49.0%
TOTAL, FEDERAL REVENUE			134,725.35	3,644,539.08	3,779,264.43	100,000.00	3,654,794.00	3,754,794.00	-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		33,049.74	33,049.74		0.00	0.00	-100.0%
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	226,618.00	0.00	226,618.00	235,007.00	0.00	235,007.00	3.7%
Lottery - Unrestricted and Instructional Materials		8560	1,254,789.47	599,914.29	1,854,703.76	1,187,812.00	509,951.00	1,697,763.00	-8.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		5,552,813.00	5,552,813.00		4,386,476.00	4,386,476.00	-21.0%
After School Education and Safety (ASES)	6010	8590		1,961,046.91	1,961,046.91		1,601,665.00	1,601,665.00	-18.3%
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		1,008,838.00	1,008,838.00		1,008,835.00	1,008,835.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,554,923.40	6,941,629.67	8,496,553.07	1,509,629.00	6,591,034.00	8,100,663.00	-4.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			3,036,330.87	16,097,291.61	19,133,622.48	2,932,448.00	14,097,961.00	17,030,409.00	-11.0%
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	1,649,175.16	1,649,175.16	0.00	1,626,811.00	1,626,811.00	-1.4%
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	2,445,034.60	0.00	2,445,034.60	2,614,625.00	0.00	2,614,625.00	6.9%
Interest		8660	750,126.66	0.00	750,126.66	400,000.00	0.00	400,000.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	277,466.40	0.00	277,466.40	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	1,484,815.86	6,101,955.30	7,586,771.16	895,742.00	5,020,323.00	5,916,065.00	-22.0%
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	0.0%
From County Offices	6500	8792		0.00	0.00			0.00	0.0%
From JPAs	6500	8793		0.00	0.00			0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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			4,957,443.52	7,751,130.46	12,708,573.98	3,910,367.00	6,647,134.00	10,557,501.00	-16.9%
TOTAL, REVENUES			100,498,392.69	33,079,191.51	133,577,584.20	103,822,245.00	29,910,807.00	133,733,052.00	0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,628,962.13	10,568,438.06	40,197,400.19	31,200,411.00	10,198,279.00	41,398,690.00	3.0%
Certificated Pupil Support Salaries		1200	2,991,006.16	661,465.83	3,652,471.99	2,948,416.00	759,805.00	3,708,221.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,671,087.06	1,329,207.54	7,000,294.60	5,493,376.00	920,278.00	6,413,654.00	-8.4%
Other Certificated Salaries		1900	1,088,062.17	514,449.46	1,602,511.63	1,177,142.00	351,964.00	1,529,106.00	-4.6%
TOTAL, CERTIFICATED SALARIES			39,379,117.52	13,073,560.89	52,452,678.41	40,819,345.00	12,230,326.00	53,049,671.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	775,453.87	5,487,246.65	6,262,700.52	1,005,116.00	6,763,810.00	7,768,926.00	24.1%
Classified Support Salaries		2200	5,749,554.36	3,400,179.27	9,149,733.63	6,005,263.00	3,517,585.00	9,522,848.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	3,364,075.20	2,730,925.69	6,095,000.89	3,807,825.00	2,257,969.00	6,065,794.00	-0.5%
Clerical, Technical and Office Salaries		2400	4,250,938.68	1,046,237.30	5,297,175.98	4,230,263.00	1,069,307.00	5,299,570.00	0.0%
Other Classified Salaries		2900	608,836.67	15,004.81	623,841.48	581,845.00	14,325.00	596,170.00	-4.4%
TOTAL, CLASSIFIED SALARIES			14,748,858.78	12,679,593.72	27,428,452.50	15,630,312.00	13,622,996.00	29,253,308.00	6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,864,126.43	6,337,515.68	13,201,642.11	7,422,062.00	6,565,751.00	13,987,813.00	6.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	3,788,136.22	3,367,664.82	7,155,801.04	4,138,319.00	3,753,396.00	7,891,715.00	10.3%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,702,860.35	1,132,114.71	2,834,975.06	2,111,958.00	1,308,389.00	3,420,347.00	20.6%
Unemployment Insurance		3401-3402	6,592,329.32	2,984,400.58	9,576,729.90	6,833,859.00	3,785,816.00	10,619,675.00	10.9%
Workers' Compensation		3501-3502	26,753.35	12,764.35	39,517.70	27,808.00	12,747.00	40,555.00	2.6%
OPEB, Allocated		3601-3602	1,450,040.71	691,611.67	2,141,652.38	1,781,479.00	811,225.00	2,592,704.00	21.1%
OPEB, Active Employees		3701-3702	1,455,056.82	0.00	1,455,056.82	1,073,000.00	0.00	1,073,000.00	-26.3%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	130,051.60	225,516.65	355,568.25	359,081.00	135,665.00	494,746.00	39.1%
TOTAL, EMPLOYEE BENEFITS			22,009,354.80	14,751,588.46	36,760,943.26	23,747,566.00	16,372,989.00	40,120,555.00	9.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	306,322.93	306,322.93	92,378.00	306,853.00	399,231.00	30.3%
Books and Other Reference Materials		4200	38,027.46	2,056.85	40,084.31	46,200.00	1,078.00	47,278.00	17.9%
Materials and Supplies		4300	718,685.21	1,458,221.03	2,176,906.24	923,166.00	1,491,414.00	2,414,580.00	10.9%
Noncapitalized Equipment		4400	89,359.21	162,167.02	251,526.23	34,771.00	22,100.00	56,871.00	-77.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			846,071.88	1,928,767.83	2,774,839.71	1,096,515.00	1,821,445.00	2,917,960.00	5.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	(50,647.74)	12,023,393.19	11,972,745.45	0.00	5,514,270.00	5,514,270.00	-53.9%
Travel and Conferences		5200	68,558.40	149,604.85	218,163.25	55,699.00	156,460.00	212,159.00	-2.8%
Dues and Memberships		5300	412.37	5,800.50	6,212.87	19,300.00	6,000.00	25,300.00	307.2%
Insurance		5400 - 5450	1,742,085.83	0.00	1,742,085.83	1,659,440.00	0.00	1,659,440.00	-4.7%
Operations and Housekeeping Services		5500	3,592,794.80	21,254.02	3,614,048.82	3,363,691.00	0.00	3,363,691.00	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	592,723.03	539,532.10	1,132,255.13	561,294.00	693,143.00	1,254,437.00	10.8%
Transfers of Direct Costs		5710	(351,042.80)	351,042.80	0.00	(244,324.00)	244,324.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(237,172.24)	194,208.41	(42,963.83)	(125,000.00)	140,000.00	15,000.00	-134.9%
Professional/Consulting Services and Operating Expenditures		5800	5,784,021.53	9,086,655.67	14,870,677.20	4,701,050.00	9,169,990.00	13,871,040.00	-6.7%
Communications		5900	293,913.88	1,706.48	295,620.36	328,897.00	1,600.00	330,497.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,435,647.06	22,373,198.02	33,808,845.08	10,320,047.00	15,925,787.00	26,245,834.00	-22.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	171,951.19	171,951.19	0.00	115,423.00	115,423.00	-32.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	171,951.19	171,951.19	0.00	115,423.00	115,423.00	-32.9%
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	702.00	702.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	150,821.11	150,821.11	0.00	50,000.00	50,000.00	-66.8%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	35,288.83	0.00	35,288.83	27,760.00	0.00	27,760.00	-21.3%
Other Debt Service - Principal		7439	334,188.83	0.00	334,188.83	351,665.00	0.00	351,665.00	5.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			369,477.66	151,523.11	521,000.77	379,425.00	50,000.00	429,425.00	-17.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,237,264.79)	2,237,264.79	0.00	(2,287,868.00)	2,287,868.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(657,222.47)	0.00	(657,222.47)	(664,331.00)	0.00	(664,331.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,894,487.26)	2,237,264.79	(657,222.47)	(2,952,199.00)	2,287,868.00	(664,331.00)	1.1%
TOTAL, EXPENDITURES			85,894,040.44	67,367,448.01	153,261,488.45	89,041,011.00	62,426,834.00	151,467,845.00	-1.2%
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	12,700,000.00	0.00	12,700,000.00	15,000,000.00	0.00	15,000,000.00	18.1%
(a) TOTAL, INTERFUND TRANSFERS IN			12,700,000.00	0.00	12,700,000.00	15,000,000.00	0.00	15,000,000.00	18.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) 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	(30,188,451.47)	30,188,451.47	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,188,451.47)	30,188,451.47	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,488,451.47)	30,188,451.47	12,700,000.00	(14,942,022.00)	29,942,022.00	15,000,000.00	18.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	92,369,892.95	5,586,230.36	97,956,123.31	96,879,430.00	5,510,918.00	102,390,348.00	4.5%
2) Federal Revenue		8100-8299	134,725.35	3,644,539.08	3,779,264.43	100,000.00	3,654,794.00	3,754,794.00	-0.6%
3) Other State Revenue		8300-8599	3,036,330.87	16,097,291.61	19,133,622.48	2,932,448.00	14,097,961.00	17,030,409.00	-11.0%
4) Other Local Revenue		8600-8799	4,957,443.52	7,751,130.46	12,708,573.98	3,910,367.00	6,647,134.00	10,557,501.00	-16.9%
5) TOTAL, REVENUES			100,498,392.69	33,079,191.51	133,577,584.20	103,822,245.00	29,910,807.00	133,733,052.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		43,717,755.51	40,376,353.23	84,094,108.74	47,731,733.00	39,360,988.00	87,092,721.00	3.6%
2) Instruction - Related Services	2000-2999		15,411,599.34	2,472,834.77	17,884,434.11	15,296,105.00	1,680,331.00	16,976,436.00	-5.1%
3) Pupil Services	3000-3999		5,864,904.63	9,177,543.13	15,042,447.76	6,703,788.00	8,122,496.00	14,826,284.00	-1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,441,625.02	8,131,055.44	9,572,680.46	1,569,080.00	6,060,606.00	7,629,686.00	-20.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,863,304.91	2,352,219.45	11,215,524.36	7,141,690.00	2,366,901.00	9,508,591.00	-15.2%
8) Plant Services	8000-8999		10,225,373.37	4,705,918.88	14,931,292.25	10,219,190.00	4,785,512.00	15,004,702.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	369,477.66	151,523.11	521,000.77	379,425.00	50,000.00	429,425.00	-17.6%
10) TOTAL, EXPENDITURES			85,894,040.44	67,367,448.01	153,261,488.45	89,041,011.00	62,426,834.00	151,467,845.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			14,604,352.25	(34,288,256.50)	(19,683,904.25)	14,781,234.00	(32,516,027.00)	(17,734,793.00)	-9.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	12,700,000.00	0.00	12,700,000.00	15,000,000.00	0.00	15,000,000.00	18.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,188,451.47)	30,188,451.47	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,488,451.47)	30,188,451.47	12,700,000.00	(14,942,022.00)	29,942,022.00	15,000,000.00	18.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,884,099.22)	(4,099,805.03)	(6,983,904.25)	(160,788.00)	(2,574,005.00)	(2,734,793.00)	-60.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,020,779.12	15,340,477.91	25,361,257.03	6,629,347.90	10,479,514.84	17,108,862.74	-32.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(507,332.00)	(761,158.04)	(1,268,490.04)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,513,447.12	14,579,319.87	24,092,766.99	6,629,347.90	10,479,514.84	17,108,862.74	-29.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,513,447.12	14,579,319.87	24,092,766.99	6,629,347.90	10,479,514.84	17,108,862.74	-29.0%
2) Ending Balance, June 30 (E + F1e)			6,629,347.90	10,479,514.84	17,108,862.74	6,468,559.90	7,905,509.84	14,374,069.74	-16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	4,498.10	0.00	4,498.10	5,000.00	0.00	5,000.00	11.2%
Prepaid Items		9713	17,355.86	65,846.49	83,202.35	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	10,413,668.35	10,413,668.35	0.00	7,946,890.80	7,946,890.80	-23.7%
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	1,843,781.48	0.00	1,843,781.48	0.00	0.00	0.00	-100.0%
Carry over of Unspent S/C Funds	0000	9780	1,235,194.71		1,235,194.71			0.00	
Carry over of Unspent Site Discretionary Funds	0000	9780	608,586.77		608,586.77			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,597,844.65	0.00	4,597,844.65	4,544,035.35	0.00	4,544,035.35	-1.2%
Unassigned/Unappropriated Amount		9790	90,867.81	0.00	90,867.81	1,844,524.55	(41,380.96)	1,803,143.59	1,884.4%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,146,762.96	1,228,268.96
6211	Literacy Coaches and Reading Specialists Grant Program	302,310.12	302,310.12
6300	Lottery: Instructional Materials	361,590.56	411,548.05
6332	CA Community Schools Partnership Act - Implementation Grant	75,738.04	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,485,146.31	621,056.31
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	247,570.15	247,570.15
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,010,521.41	910,521.41
7085	Learning Communities for School Success Program	76,262.63	76,262.63
7311	Classified School Employee Professional Development Block Grant	4,434.40	4,434.40
7388	SB 117 COVID-19 LEA Response Funds	124,598.00	124,598.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,227,152.39	2,668,089.39
9010	Other Restricted Local	1,351,581.38	1,352,231.38
Total, Restricted Balance		10,413,668.35	7,946,890.80

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,701.74	0.00	-100.0%
5) TOTAL, REVENUES			154,701.74	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	49,443.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	150,400.58	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			199,843.93	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,142.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,142.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,712.53	146,570.34	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,712.53	146,570.34	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,712.53	146,570.34	-23.5%
2) Ending Balance, June 30 (E + F1e)			146,570.34	146,570.34	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	146,570.34	146,570.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	146,570.34		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			146,570.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			146,570.34		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	154,701.74	0.00	-100.0%
TOTAL, REVENUES			154,701.74	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	49,443.35	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,443.35	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,400.58	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,400.58	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			199,843.93	0.00	-200.0%
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					
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	154,701.74	0.00	-100.0%
5) TOTAL, REVENUES			154,701.74	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		199,843.93	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			199,843.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,142.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,142.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,712.53	146,570.34	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,712.53	146,570.34	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,712.53	146,570.34	-23.5%
2) Ending Balance, June 30 (E + F1e)			146,570.34	146,570.34	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	146,570.34	146,570.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	146,570.34	146,570.34
Total, Restricted Balance		146,570.34	146,570.34

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	7,965,181.69	7,691,353.00	-3.4%
4) Other Local Revenue		8600-8799	249,568.52	140,000.00	-43.9%
5) TOTAL, REVENUES			8,214,750.21	7,831,353.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,975,332.44	2,430,249.00	23.0%
2) Classified Salaries		2000-2999	2,084,865.34	2,383,662.00	14.3%
3) Employee Benefits		3000-3999	2,060,218.25	2,586,135.00	25.5%
4) Books and Supplies		4000-4999	89,137.74	27,433.00	-69.2%
5) Services and Other Operating Expenditures		5000-5999	(285,300.26)	384,462.00	-234.8%
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	392,106.93	398,790.00	1.7%
9) TOTAL, EXPENDITURES			6,316,360.44	8,210,731.00	30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,898,389.77	(379,378.00)	-120.0%
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)			1,898,389.77	(379,378.00)	-120.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,540.14	3,816,929.91	98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,540.14	3,816,929.91	98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,540.14	3,816,929.91	98.9%
2) Ending Balance, June 30 (E + F1e)			3,816,929.91	3,437,551.91	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,347,136.19	2,967,758.19	-11.3%
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	469,793.72	469,793.72	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	5,387,797.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	59,427.41		
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	239,131.79		
4) Due from Grantor Government		9290	66,500.00		
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			5,752,856.91		
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	36,196.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	716,894.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,182,835.71		
6) TOTAL, LIABILITIES			1,935,927.00		
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)			3,816,929.91		
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	7,812,886.69	7,549,284.00	-3.4%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	152,295.00	142,069.00	-6.7%
TOTAL, OTHER STATE REVENUE			7,965,181.69	7,691,353.00	-3.4%
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	219,132.91	120,000.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	105,236.31	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	8,736.45	20,000.00	128.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(83,537.15)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			249,568.52	140,000.00	-43.9%
TOTAL, REVENUES			8,214,750.21	7,831,353.00	-4.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,786,718.36	2,236,374.00	25.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	188,614.08	193,875.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,975,332.44	2,430,249.00	23.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,714,961.57	1,975,501.00	15.2%
Classified Support Salaries		2200	8.14	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	110,747.00	116,751.00	5.4%
Clerical, Technical and Office Salaries		2400	259,148.63	291,410.00	12.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,084,865.34	2,383,662.00	14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	465,278.00	554,535.00	19.2%
PERS		3201-3202	625,776.40	711,646.00	13.7%
OASDI/Medicare/Alternative		3301-3302	205,911.52	258,402.00	25.5%
Health and Welfare Benefits		3401-3402	647,248.34	900,240.00	39.1%
Unemployment Insurance		3501-3502	1,992.97	2,367.00	18.8%
Workers' Compensation		3601-3602	108,011.07	151,601.00	40.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,999.95	7,344.00	22.4%
TOTAL, EMPLOYEE BENEFITS			2,060,218.25	2,586,135.00	25.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,421.43	25,000.00	-68.9%
Noncapitalized Equipment		4400	8,716.31	2,433.00	-72.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,137.74	27,433.00	-69.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	(472,839.64)	0.00	-100.0%
Travel and Conferences		5200	272.40	200.00	-26.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,000.00	58,629.00	33.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,808.17	11,155.00	42.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(119,990.00)	(90,000.00)	-25.0%
Professional/Consulting Services and Operating Expenditures		5800	255,205.31	404,378.00	58.5%
Communications		5900	243.50	100.00	-58.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(285,300.26)	384,462.00	-234.8%
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	392,106.93	398,790.00	1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			392,106.93	398,790.00	1.7%
TOTAL, EXPENDITURES			6,316,360.44	8,210,731.00	30.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	7,965,181.69	7,691,353.00	-3.4%
4) Other Local Revenue		8600-8799	249,568.52	140,000.00	-43.9%
5) TOTAL, REVENUES			8,214,750.21	7,831,353.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,049,611.90	6,872,730.00	36.1%
2) Instruction - Related Services	2000-2999		830,632.63	880,582.00	6.0%
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		392,106.93	398,790.00	1.7%
8) Plant Services	8000-8999		44,008.98	58,629.00	33.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,316,360.44	8,210,731.00	30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,898,389.77	(379,378.00)	-120.0%
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)			1,898,389.77	(379,378.00)	-120.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,540.14	3,816,929.91	98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,540.14	3,816,929.91	98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,540.14	3,816,929.91	98.9%
2) Ending Balance, June 30 (E + F1e)			3,816,929.91	3,437,551.91	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,347,136.19	2,967,758.19	-11.3%
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	469,793.72	469,793.72	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	109,700.00	109,700.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	112,799.10	112,799.10
5066	Early Education: ARP California State Preschool Program - Rate Supplements	567,545.64	567,545.64
6130	Early Education: Center-Based Reserve Account	1,346,274.03	1,346,274.03
7810	Other Restricted State	1,191,140.00	811,762.00
9010	Other Restricted Local	19,677.42	19,677.42
Total, Restricted Balance		3,347,136.19	2,967,758.19

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,989,469.33	4,126,250.00	3.4%
3) Other State Revenue		8300-8599	3,284,858.88	3,189,250.00	-2.9%
4) Other Local Revenue		8600-8799	273,107.28	135,000.00	-50.6%
5) TOTAL, REVENUES			7,547,435.49	7,450,500.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,586,918.33	2,429,759.00	-6.1%
3) Employee Benefits		3000-3999	1,220,178.69	1,203,982.00	-1.3%
4) Books and Supplies		4000-4999	3,109,903.33	2,775,000.00	-10.8%
5) Services and Other Operating Expenditures		5000-5999	297,367.50	238,000.00	-20.0%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
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	265,115.54	265,541.00	0.2%
9) TOTAL, EXPENDITURES			7,479,483.39	7,012,282.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,952.10	438,218.00	544.9%
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)			67,952.10	438,218.00	544.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,521,168.85	4,589,120.95	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,168.85	4,589,120.95	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,168.85	4,589,120.95	1.5%
2) Ending Balance, June 30 (E + F1e)			4,589,120.95	5,027,338.95	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	121,111.00	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	4,425,117.00	4,984,446.00	12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	42,892.95	42,892.95	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	3,888,753.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	42,892.95		
b) in Banks		9120	10,000.00		
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	125.09		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,464.98		
4) Due from Grantor Government		9290	1,103,823.69		
5) Due from Other Funds		9310	11,092.08		
6) Stores		9320	121,111.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,228,262.84		
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	133,376.44		
2) Due to Grantor Governments		9590	255.25		
3) Due to Other Funds		9610	492,374.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	13,135.59		
6) TOTAL, LIABILITIES			639,141.89		
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)			4,589,120.95		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,042,486.56	1,628,750.00	-20.3%
Donated Food Commodities		8221	1,946,982.77	2,497,500.00	28.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,989,469.33	4,126,250.00	3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,284,858.88	3,189,250.00	-2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,284,858.88	3,189,250.00	-2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	48,501.73	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	144,790.84	135,000.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	79,778.03	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36.68	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			273,107.28	135,000.00	-50.6%
TOTAL, REVENUES			7,547,435.49	7,450,500.00	-1.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,252,840.88	2,036,762.00	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	251,558.10	304,995.00	21.2%
Clerical, Technical and Office Salaries		2400	82,519.35	88,002.00	6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,586,918.33	2,429,759.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	647,746.88	642,172.00	-0.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	196,795.35	185,323.00	-5.8%
Unemployment Insurance		3401-3402	270,844.86	262,476.00	-3.1%
Workers' Compensation		3501-3502	1,286.74	1,211.00	-5.9%
OPEB, Allocated		3601-3602	69,709.36	77,532.00	11.2%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	33,795.50	35,268.00	4.4%
TOTAL, EMPLOYEE BENEFITS			1,220,178.69	1,203,982.00	-1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	346,197.13	50,000.00	-85.6%
Noncapitalized Equipment		4400	12,562.95	25,000.00	99.0%
Food		4700	2,751,143.25	2,700,000.00	-1.9%
TOTAL, BOOKS AND SUPPLIES			3,109,903.33	2,775,000.00	-10.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	518.81	11,000.00	2,020.2%
Dues and Memberships		5300	318.00	0.00	-100.0%
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	95,228.31	75,000.00	-21.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	162,953.83	75,000.00	-54.0%
Professional/Consulting Services and Operating Expenditures		5800	38,076.74	75,000.00	97.0%
Communications		5900	271.81	2,000.00	635.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			297,367.50	238,000.00	-20.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
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	100,000.00	New
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	265,115.54	265,541.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			265,115.54	265,541.00	0.2%
TOTAL, EXPENDITURES			7,479,483.39	7,012,282.00	-6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,989,469.33	4,126,250.00	3.4%
3) Other State Revenue		8300-8599	3,284,858.88	3,189,250.00	-2.9%
4) Other Local Revenue		8600-8799	273,107.28	135,000.00	-50.6%
5) TOTAL, REVENUES			7,547,435.49	7,450,500.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,214,367.85	6,746,741.00	-6.5%
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		265,115.54	265,541.00	0.2%
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			7,479,483.39	7,012,282.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			67,952.10	438,218.00	544.9%
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)			67,952.10	438,218.00	544.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,521,168.85	4,589,120.95	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,168.85	4,589,120.95	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,168.85	4,589,120.95	1.5%
2) Ending Balance, June 30 (E + F1e)			4,589,120.95	5,027,338.95	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	121,111.00	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	4,425,117.00	4,984,446.00	12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	42,892.95	42,892.95	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)	3,987,373.62	4,543,197.62
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	0.00	3,505.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	266,929.26	266,929.26
7033	Child Nutrition: School Food Best Practices Apportionment	169,841.13	169,841.13
9010	Other Restricted Local	972.99	972.99
Total, Restricted Balance		4,425,117.00	4,984,446.00

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	330.17	0.00	-100.0%
5) TOTAL, REVENUES			330.17	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,614.87	104,038.00	-2.4%
3) Employee Benefits		3000-3999	47,542.96	45,826.00	-3.6%
4) Books and Supplies		4000-4999	6,289.62	10,000.00	59.0%
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			160,447.45	159,864.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,117.28)	(159,864.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,204.79	159,864.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			160,204.79	159,864.00	-0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.99	101.50	625.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.99	101.50	625.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.99	101.50	625.5%
2) Ending Balance, June 30 (E + F1e)			101.50	101.50	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	101.50	101.50	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,515.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	49.80		
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	238.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,803.22		
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	(66.02)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,767.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,701.72		
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)			101.50		
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	242.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	87.51	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			330.17	0.00	-100.0%
TOTAL, REVENUES			330.17	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	106,614.87	104,038.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,614.87	104,038.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,800.95	27,892.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	8,412.54	8,418.00	0.1%
Health and Welfare Benefits		3401-3402	1,294.53	0.00	-100.0%
Unemployment Insurance		3501-3502	55.01	55.00	0.0%
Workers' Compensation		3601-3602	2,979.93	3,461.00	16.1%
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	6,000.00	6,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,542.96	45,826.00	-3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,289.62	10,000.00	59.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,289.62	10,000.00	59.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			160,447.45	159,864.00	-0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	160,204.79	159,864.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			160,204.79	159,864.00	-0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			160,204.79	159,864.00	-0.2%

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	330.17	0.00	-100.0%
5) TOTAL, REVENUES			330.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		160,447.45	159,864.00	-0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			160,447.45	159,864.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,117.28)	(159,864.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,204.79	159,864.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			160,204.79	159,864.00	-0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.99	101.50	625.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.99	101.50	625.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.99	101.50	625.5%
2) Ending Balance, June 30 (E + F1e)			101.50	101.50	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	101.50	101.50	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) LCFE 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	5,256,709.82	3,200,000.00	-39.1%
5) TOTAL, REVENUES			5,256,709.82	3,200,000.00	-39.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,983.97	251,873.00	287.6%
3) Employee Benefits		3000-3999	24,441.13	107,855.00	341.3%
4) Books and Supplies		4000-4999	876,582.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	69,561.00	150,000.00	115.6%
6) Capital Outlay		6000-6999	22,355,675.77	19,433,839.00	-13.1%
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			23,391,244.50	19,943,567.00	-14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,134,534.68)	(16,743,567.00)	-7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,134,534.68)	(16,743,567.00)	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,265,577.99	74,131,043.31	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,265,577.99	74,131,043.31	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,265,577.99	74,131,043.31	-19.7%
2) Ending Balance, June 30 (E + F1e)			74,131,043.31	57,387,476.31	-22.6%
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	346,762.99	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	73,784,280.32	57,387,476.31	-22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	80,891,336.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	892,231.45		
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	875,959.26		
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	346,762.99		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			83,006,290.27		
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	8,869,676.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,570.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,875,246.96		
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)			74,131,043.31		
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	3,560,563.76	3,200,000.00	-10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,696,146.06	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			5,256,709.82	3,200,000.00	-39.1%
TOTAL, REVENUES			5,256,709.82	3,200,000.00	-39.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,211.24	10,185.00	360.6%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	175,989.00	New
Clerical, Technical and Office Salaries		2400	62,772.73	65,699.00	4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,983.97	251,873.00	287.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,967.43	61,922.00	264.9%
OASDI/Medicare/Alternative		3301-3302	4,540.97	18,623.00	310.1%
Health and Welfare Benefits		3401-3402	1,294.53	19,266.00	1,388.3%
Unemployment Insurance		3501-3502	29.67	122.00	311.2%
Workers' Compensation		3601-3602	1,608.53	7,922.00	392.5%
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			24,441.13	107,855.00	341.3%
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	876,582.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			876,582.63	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	69,561.00	150,000.00	115.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,561.00	150,000.00	115.6%
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	22,355,675.77	19,433,839.00	-13.1%
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			22,355,675.77	19,433,839.00	-13.1%
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			23,391,244.50	19,943,567.00	-14.7%
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	0.00	0.00	0.0%
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			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	5,256,709.82	3,200,000.00	-39.1%
5) TOTAL, REVENUES			5,256,709.82	3,200,000.00	-39.1%
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		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		23,391,244.50	19,943,567.00	-14.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,391,244.50	19,943,567.00	-14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,134,534.68)	(16,743,567.00)	-7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,134,534.68)	(16,743,567.00)	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,265,577.99	74,131,043.31	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,265,577.99	74,131,043.31	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,265,577.99	74,131,043.31	-19.7%
2) Ending Balance, June 30 (E + F1e)			74,131,043.31	57,387,476.31	-22.6%
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	346,762.99	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	73,784,280.32	57,387,476.31	-22.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,433,774.75	5,525,000.00	-14.1%
5) TOTAL, REVENUES			6,433,774.75	5,525,000.00	-14.1%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	239,339.73	177,618.00	-25.8%
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			239,339.73	177,618.00	-25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,194,435.02	5,347,382.00	-13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,860,204.79	15,159,864.00	17.9%
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			(12,860,204.79)	(15,159,864.00)	17.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,665,769.77)	(9,812,482.00)	47.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,886,778.20	20,221,008.43	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,886,778.20	20,221,008.43	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,886,778.20	20,221,008.43	-24.8%
2) Ending Balance, June 30 (E + F1e)			20,221,008.43	10,408,526.43	-48.5%
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	19,919,122.54	10,106,640.54	-49.3%
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	301,885.89	301,885.89	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,369,527.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	301,885.89		
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	314,138.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,473.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			27,989,025.14		
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	68,016.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,700,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,768,016.71		
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)			20,221,008.43		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	4,002,382.72	4,000,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,102,025.64	1,000,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	607,661.76	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	721,704.63	525,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				6,433,774.75	5,525,000.00
TOTAL, REVENUES				6,433,774.75	5,525,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

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	239,339.73	177,618.00	-25.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,339.73	177,618.00	-25.8%
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			239,339.73	177,618.00	-25.8%
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	12,860,204.79	15,159,864.00	17.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,860,204.79	15,159,864.00	17.9%
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)			(12,860,204.79)	(15,159,864.00)	17.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,433,774.75	5,525,000.00	-14.1%
5) TOTAL, REVENUES			6,433,774.75	5,525,000.00	-14.1%
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		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		239,339.73	177,618.00	-25.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			239,339.73	177,618.00	-25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,194,435.02	5,347,382.00	-13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,860,204.79	15,159,864.00	17.9%
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			(12,860,204.79)	(15,159,864.00)	17.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,665,769.77)	(9,812,482.00)	47.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,886,778.20	20,221,008.43	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,886,778.20	20,221,008.43	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,886,778.20	20,221,008.43	-24.8%
2) Ending Balance, June 30 (E + F1e)			20,221,008.43	10,408,526.43	-48.5%
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	19,919,122.54	10,106,640.54	-49.3%
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	301,885.89	301,885.89	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	19,919,122.54	10,106,640.54
Total, Restricted Balance		19,919,122.54	10,106,640.54

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,394,013.11	125,000.00	-91.0%
5) TOTAL, REVENUES			1,394,013.11	125,000.00	-91.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,394,013.11	125,000.00	-91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,787,986.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,787,986.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,393,972.89)	125,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,165,144.38	10,771,171.49	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,165,144.38	10,771,171.49	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,144.38	10,771,171.49	-53.5%
2) Ending Balance, June 30 (E + F1e)			10,771,171.49	10,896,171.49	1.2%
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					
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	10,771,171.49	10,896,171.49	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,050,789.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	265,280.21		
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	243,087.77		
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			24,559,157.49		
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	13,787,986.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,787,986.00		
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)			10,771,171.49		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	927,244.27	125,000.00	-86.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	466,768.84	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,394,013.11	125,000.00	-91.0%
TOTAL, REVENUES			1,394,013.11	125,000.00	-91.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,787,986.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,787,986.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,787,986.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,394,013.11	125,000.00	-91.0%
5) TOTAL, REVENUES			1,394,013.11	125,000.00	-91.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,394,013.11	125,000.00	-91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,787,986.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,787,986.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,393,972.89)	125,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,165,144.38	10,771,171.49	-53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,165,144.38	10,771,171.49	-53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,144.38	10,771,171.49	-53.5%
2) Ending Balance, June 30 (E + F1e)			10,771,171.49	10,896,171.49	1.2%
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					
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	10,771,171.49	10,896,171.49	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	97,250.47	70,000.00	-28.0%
5) TOTAL, REVENUES			97,250.47	70,000.00	-28.0%
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	65,070.00	60,000.00	-7.8%
6) Capital Outlay		6000-6999	1,127,695.19	12,888,986.00	1,042.9%
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			1,192,765.19	12,948,986.00	985.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,095,514.72)	(12,878,986.00)	1,075.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,787,986.00	0.00	-100.0%
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			13,787,986.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,692,471.28	(12,878,986.00)	-201.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,817,964.26	14,510,435.54	698.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,817,964.26	14,510,435.54	698.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,817,964.26	14,510,435.54	698.2%
2) Ending Balance, June 30 (E + F1e)			14,510,435.54	1,631,449.54	-88.8%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,510,435.54	1,631,449.54	-88.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,278,715.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,104.23		
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	14,706.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,787,986.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,095,511.47		
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	585,075.93		
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			585,075.93		
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)			14,510,435.54		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	67,197.69	70,000.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,052.78	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			97,250.47	70,000.00	-28.0%
TOTAL, REVENUES			97,250.47	70,000.00	-28.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,070.00	60,000.00	-7.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,070.00	60,000.00	-7.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,127,695.19	12,888,986.00	1,042.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,127,695.19	12,888,986.00	1,042.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,192,765.19	12,948,986.00	985.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,787,986.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,787,986.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,787,986.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,250.47	70,000.00	-28.0%
5) TOTAL, REVENUES			97,250.47	70,000.00	-28.0%
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		1,192,765.19	12,948,986.00	985.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,192,765.19	12,948,986.00	985.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,095,514.72)	(12,878,986.00)	1,075.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,787,986.00	0.00	-100.0%
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			13,787,986.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,692,471.28	(12,878,986.00)	-201.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,817,964.26	14,510,435.54	698.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,817,964.26	14,510,435.54	698.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,817,964.26	14,510,435.54	698.2%
2) Ending Balance, June 30 (E + F1e)			14,510,435.54	1,631,449.54	-88.8%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,510,435.54	1,631,449.54	-88.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	40,383.53	40,464.99	0.2%
4) Other Local Revenue		8600-8799	21,131,611.71	20,133,096.69	-4.7%
5) TOTAL, REVENUES			21,171,995.24	20,173,561.68	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,209,832.67	41,488,687.33	71.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,209,832.67	41,488,687.33	71.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,037,837.43)	(21,315,125.65)	601.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,037,837.43)	(21,315,125.65)	601.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,764,454.52	21,726,617.09	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,764,454.52	21,726,617.09	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,764,454.52	21,726,617.09	-12.3%
2) Ending Balance, June 30 (E + F1e)			21,726,617.09	411,491.44	-98.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,726,617.09	411,491.44	-98.1%
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	21,300,116.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	234,940.29		
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	191,560.03		
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			21,726,617.09		
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)			21,726,617.09		
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	39,936.71	40,464.99	1.3%
Other Subventions/In-Lieu Taxes		8572	446.82	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			40,383.53	40,464.99	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,180,423.28	19,524,371.04	1.8%
Unsecured Roll		8612	678,678.08	608,725.65	-10.3%
Prior Years' Taxes		8613	(7,723.96)	0.00	-100.0%
Supplemental Taxes		8614	308,055.35	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	521,823.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	450,355.86	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			21,131,611.71	20,133,096.69	-4.7%
TOTAL, REVENUES			21,171,995.24	20,173,561.68	-4.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	13,890,000.00	27,065,000.00	94.9%
Bond Interest and Other Service Charges		7434	10,319,832.67	14,423,687.33	39.8%
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)			24,209,832.67	41,488,687.33	71.4%
TOTAL, EXPENDITURES			24,209,832.67	41,488,687.33	71.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,383.53	40,464.99	0.2%
4) Other Local Revenue		8600-8799	21,131,611.71	20,133,096.69	-4.7%
5) TOTAL, REVENUES			21,171,995.24	20,173,561.68	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,209,832.67	41,488,687.33	71.4%
10) TOTAL, EXPENDITURES			24,209,832.67	41,488,687.33	71.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,037,837.43)	(21,315,125.65)	601.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,037,837.43)	(21,315,125.65)	601.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,764,454.52	21,726,617.09	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,764,454.52	21,726,617.09	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,764,454.52	21,726,617.09	-12.3%
2) Ending Balance, June 30 (E + F1e)			21,726,617.09	411,491.44	-98.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,726,617.09	411,491.44	-98.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	21,726,617.09	411,491.44
Total, Restricted Balance		21,726,617.09	411,491.44

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)	6,011.95	6,022.76	6,011.95	5,954.19	5,954.19	6,035.24
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)	6,011.95	6,022.76	6,011.95	5,954.19	5,954.19	6,035.24
5. District Funded County Program ADA						
a. County Community Schools	.94	.94	.94	1.01	1.01	1.01
b. Special Education-Special Day Class	.90	.90	.90			
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)	1.84	1.84	1.84	1.01	1.01	1.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,013.79	6,024.60	6,013.79	5,955.20	5,955.20	6,036.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	1,441,595.00		1,441,595.00			1,441,595.00
Work in Progress	99,670,690.00	(64,838,176.00)	34,832,514.00			34,832,514.00
Total capital assets not being depreciated	101,112,285.00	(64,838,176.00)	36,274,109.00	0.00	0.00	36,274,109.00
Capital assets being depreciated:						
Land Improvements	15,060,696.00		15,060,696.00			15,060,696.00
Buildings	242,790,633.00	65,312,834.00	308,103,467.00			308,103,467.00
Equipment	5,917,164.00	230,051.00	6,147,215.00			6,147,215.00
Total capital assets being depreciated	263,768,493.00	65,542,885.00	329,311,378.00	0.00	0.00	329,311,378.00
Accumulated Depreciation for:						
Land Improvements	(15,775,681.00)	4,275,328.00	(11,500,353.00)			(11,500,353.00)
Buildings	(84,889,563.00)	(8,227,529.00)	(93,117,092.00)			(93,117,092.00)
Equipment	(3,314,220.00)	(215,111.00)	(3,529,331.00)			(3,529,331.00)
Total accumulated depreciation	(103,979,464.00)	(4,167,312.00)	(108,146,776.00)	0.00	0.00	(108,146,776.00)
Total capital assets being depreciated, net excluding lease and subscription assets	159,789,029.00	61,375,573.00	221,164,602.00	0.00	0.00	221,164,602.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	260,901,314.00	(3,462,603.00)	257,438,711.00	0.00	0.00	257,438,711.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	MIGRANT ED. PROGRAM	ESSA	PL42-142 LOCAL	PL42-142 LOCAL PART B	IDEA - PRESCHOOL	SPED-IDEA MENTAL HEALTH
FEDERAL CATALOG NUMBER	84.010	84.011		84.027	84.027	84.173	
RESOURCE CODE	3010	3060	3182	3310	3311	3315	3327
REVENUE OBJECT	8290	8285	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)	C162	C164		N144	N144	N146	
AWARD							
1. Prior Year Carry over	31,152.00	18,102.67					
2. a. Current Year Award	1,404,794.00	0.00		1,496,217.59	90,951.56	60,909.44	78,034.00
b. Transferability (ESSA)	0.00	0.00					
c. Other Adjustments	0.00	0.00					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,404,794.00	0.00	0.00	1,496,217.59	90,951.56	60,909.44	78,034.00
3. Required Matching Funds/Other				5,732,462.65	451,995.48		
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,435,946.00	18,102.67	0.00	7,228,680.24	542,947.04	60,909.44	78,034.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	31,152.00	18,102.67	87,191.00				
6. Cash Received in Current Year	1,095,706.00	0.00					
7. Contributed Matching Funds		0.00		5,732,462.65		451,995.48	
8. Total Available (sum lines 5, 6, & 7)	1,126,858.00	18,102.67	87,191.00	5,732,462.65	0.00	451,995.48	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,029,457.95	2,542.08	277,970.67	7,228,680.24	90,951.56	512,904.92	78,034.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,029,457.95	2,542.08	277,970.67	7,228,680.24	90,951.56	512,904.92	78,034.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	97,400.05	15,560.59	(190,779.67)	(1,496,217.59)	(90,951.56)	(60,909.44)	(78,034.00)

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

Description	001	002	003	004	005	006	007
a. Unearned Revenue	97,400.05	15,560.59					
b. Accounts Payable	0.00						
c. Accounts Receivable	0.00		190,779.67	1,496,217.59	90,951.56	60,909.44	78,034.00
14. Unused Grant Award Calculation (line 4 minus line 9)	406,488.05	15,560.59	(277,970.67)	0.00	451,995.48	(451,995.48)	0.00
15. If Carry over is allowed, enter line 14 amount here	543,101.05						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,029,457.95	2,542.08	277,970.67	1,496,217.59	90,951.56	60,909.44	78,034.00

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

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	PRESCHOOL STAFF DEVELOPMENT	TITLE II - TEACHER QUALITY	21ST CENTURY GRANT	TITLE IV Stdnt Supp ACD Enrichment	TITLE III IMMIGRANT	TITLE III LEP	CHILD NUTRITION - LOCAL FOODS FOR SCHOOLS
FEDERAL CATALOG NUMBER	84.173A	84.367	84.287	84.424	84.365	84.365	
RESOURCE CODE	3345	4035	4124	4127	4201	4203	13-5467
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8220
LOCAL DESCRIPTION (if any)	N152	C174	C180	C159	C182	C184	N000
AWARD							
1. Prior Year Carry over		118,517.27		11,458.28	3,201.59	97,208.16	44,185.38
2. a. Current Year Award	502.05	233,301.00		80,498.00	67,105.00	290,496.00	11,046.35
b. Transferability (ESSA)							
c. Other Adjustments			(761,158.04)				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	502.05	233,301.00	(761,158.04)	80,498.00	67,105.00	290,496.00	11,046.35
3. Required Matching Funds/Other			761,158.04				
4. Total Available Award							
(sum lines 1, 2d, & 3)	502.05	351,818.27	0.00	91,956.28	70,306.59	387,704.16	55,231.73
REVENUES							
5. Unearned Revenue Deferred from Prior Year		118,517.27		11,458.28	3,201.59	97,208.16	44,185.38
6. Cash Received in Current Year	21.09	198,154.73	(761,158.04)	61,222.44	21,300.70	250,740.84	11,046.35
7. Contributed Matching Funds			761,158.04				
8. Total Available (sum lines 5, 6, & 7)	21.09	316,672.00	0.00	72,680.72	24,502.29	347,949.00	55,231.73
EXPENDITURES							
9. Donor-Authorized Expenditures	523.14	180,355.51		54,355.14	12,981.24	245,035.47	44,185.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	523.14	180,355.51	0.00	54,355.14	12,981.24	245,035.47	44,185.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(502.05)	136,316.49	0.00	18,325.58	11,521.05	102,913.53	11,046.35

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

Description	008	009	010	011	012	013	014
a. Unearned Revenue		136,316.49		18,325.58	11,521.05	102,913.53	11,046.35
b. Accounts Payable							
c. Accounts Receivable	502.05						
14. Unused Grant Award Calculation (line 4 minus line 9)	(21.09)	171,462.76	0.00	37,601.14	57,325.35	142,668.69	11,046.35
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	523.14	180,355.51	(761,158.04)	54,355.14	12,981.24	245,035.47	44,185.38

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

Description	015	016	017	
FEDERAL PROGRAM NAME	Homelss Children Edu Grant	HIP Grant	AMERICAN RESCUE PLAN ARP HCYII	TOTAL
FEDERAL CATALOG NUMBER			84.425	
RESOURCE CODE	5630	5633	5634	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	C514	C515	N000	
AWARD				
1. Prior Year Carry over				323,825.35
2. a. Current Year Award	54,060.00	45,000.00		3,912,914.99
b. Transferability (ESSA)				0.00
c. Other Adjustments				(761,158.04)
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	54,060.00	45,000.00	0.00	3,151,756.95
3. Required Matching Funds/Other				6,945,616.17
4. Total Available Award				
(sum lines 1, 2d, & 3)	54,060.00	45,000.00	0.00	10,421,198.47
REVENUES				
5. Unearned Revenue Deferred from Prior Year		4,030.52	12,249.36	427,296.23
6. Cash Received in Current Year	27,030.00	45,000.00		949,064.11
7. Contributed Matching Funds				6,945,616.17
8. Total Available (sum lines 5, 6, & 7)	27,030.00	49,030.52	12,249.36	8,321,976.51
EXPENDITURES				
9. Donor-Authorized Expenditures	53,925.75	49,030.52	12,249.36	9,873,182.93
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	53,925.75	49,030.52	12,249.36	9,873,182.93
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(26,895.75)	0.00	0.00	(1,551,206.42)

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

Description	015	016	017	
a. Unearned Revenue				393,083.64
b. Accounts Payable				0.00
c. Accounts Receivable	26,895.75			1,944,290.06
14. Unused Grant Award Calculation (line 4 minus line 9)	134.25	(4,030.52)	(12,249.36)	548,015.54
15. If Carryover is allowed, enter line 14 amount here				543,101.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	53,925.75	49,030.52	12,249.36	2,927,566.76

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

Description	001	002	003	004	005	006	TOTAL
STATE PROGRAM NAME	ASES GRANT	UNIVERSAL PRE-K GRANT	EARLY ED TEACHER DEV GRANT	NATL BOARD FOR PROF TEACHERS	CTE STRONG WKFORCE GRANT	LITERACY SCREENINGS	
RESOURCE CODE	6010	6053	6054	6271	6388	7810	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	C215	C237	C235	C239	C560	C516	
AWARD							
1. Prior Year Carry over	342,352.38	468,355.22	7,628.91	0.00	135,916.79	0.00	954,253.30
2. a. Current Year Award	1,601,665.00		50,000.00	10,000.00		40,390.00	1,702,055.00
b. Other Adjustments					(109,505.40)		(109,505.40)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,601,665.00	0.00	50,000.00	10,000.00	(109,505.40)	40,390.00	1,592,549.60
3. Required Matching Funds/Other	(342,352.38)						(342,352.38)
4. Total Available Award (sum lines 1, 2c, & 3)	1,601,665.00	468,355.22	57,628.91	10,000.00	26,411.39	40,390.00	2,204,450.52
REVENUES							
5. Unearned Revenue Deferred from Prior Year	342,352.38	468,355.22	7,628.91	0.00	26,411.39	0.00	844,747.90
6. Cash Received in Current Year	1,557,989.48		50,000.00	10,000.00		40,390.00	1,658,379.48
7. Contributed Matching Funds	(342,352.38)						(342,352.38)
8. Total Available (sum lines 5, 6, & 7)	1,557,989.48	468,355.22	57,628.91	10,000.00	26,411.39	40,390.00	2,160,775.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,601,665.00	368,595.62	54,298.46	9,412.28	26,411.39	5,344.92	2,065,727.67
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,601,665.00	368,595.62	54,298.46	9,412.28	26,411.39	5,344.92	2,065,727.67
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(43,675.52)	99,759.60	3,330.45	587.72	0.00	35,045.08	95,047.33
a. Unearned Revenue	99,461.45	99,759.60	3,330.45	587.72	0.00	35,045.08	238,184.30
b. Accounts Payable							0.00
c. Accounts Receivable	160,166.50						160,166.50

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

Description	001	002	003	004	005	006	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	99,759.60	3,330.45	587.72	0.00	35,045.08	138,722.85
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,961,046.91	368,595.62	54,298.46	9,412.28	26,411.39	5,344.92	2,425,109.58

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	CYBHI	SVEF	MANDARIN IMMERSION	Dignity Health Holiday Food Grant	DONATION A	DONATION B	DONATION C
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	C288	C319	C320	058 - C321	C322	C324	C326
AWARD							
1. Prior Year Carry over	75,000.00				121,878.34	30,276.28	43,254.53
2. a. Current Year Award	600,000.00	19,807.81	272,041.62		107,100.76	55,194.30	12,528.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	600,000.00	19,807.81	272,041.62	0.00	107,100.76	55,194.30	12,528.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	675,000.00	19,807.81	272,041.62	0.00	228,979.10	85,470.58	55,782.53
REVENUES							
5. Unearned Revenue Deferred from Prior Year	75,000.00			791.29	153,272.32	88,944.30	72,646.38
6. Cash Received in Current Year	600,000.00	19,807.81	114,778.85		80,908.58	55,194.30	12,528.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	675,000.00	19,807.81	114,778.85	791.29	234,180.90	144,138.60	85,174.38
EXPENDITURES							
9. Donor-Authorized Expenditures	334,331.20		272,041.62		106,440.83	20,270.38	5,405.99
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	334,331.20	0.00	272,041.62	0.00	106,440.83	20,270.38	5,405.99
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	340,668.80	19,807.81	(157,262.77)	791.29	127,740.07	123,868.22	79,768.39
a. Unearned Revenue	340,668.80	19,807.81		791.29	127,740.07	179,461.87	79,768.39
b. Accounts Payable							
c. Accounts Receivable			157,262.77				

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LOCAL GRANT AWARDS
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Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	340,668.80	19,807.81	0.00	0.00	122,538.27	65,200.20	50,376.54
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	334,331.20	0.00	272,041.62	0.00	106,440.83	(35,323.27)	5,405.99

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	DONATION D	PTO DOANTION	SEQUOIA GRANT	SILICON VALLEY COMMUNITY FOUNDATION	RWC ED FOUNDATION	KWAN FOUNDATION	ORACLE
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	C328	C330	C331		C340	C343	C372
AWARD							
1. Prior Year Carry over	36,762.87	20,405.09		5,000.00	104,833.62	260,968.52	48,016.50
2. a. Current Year Award	234,303.52	1,270,158.35	908,194.00		206,675.64	500,000.00	
b. Other Adjustments					972.99		
c. Adj Curr Yr Award (sum lines 2a & 2b)	234,303.52	1,270,158.35	908,194.00	0.00	207,648.63	500,000.00	0.00
3. Required Matching Funds/Other			124,041.25				
4. Total Available Award (sum lines 1, 2c, & 3)	271,066.39	1,290,563.44	1,032,235.25	5,000.00	312,482.25	760,968.52	48,016.50
REVENUES							
5. Unearned Revenue Deferred from Prior Year	61,000.52	20,405.09		5,000.00	174,643.79	262,905.22	48,016.50
6. Cash Received in Current Year	234,303.52	926,125.14	661,466.65		206,648.63	500,000.00	
7. Contributed Matching Funds			124,041.25				
8. Total Available (sum lines 5, 6, & 7)	295,304.04	946,530.23	785,507.90	5,000.00	381,292.42	762,905.22	48,016.50
EXPENDITURES							
9. Donor-Authorized Expenditures	185,416.76	1,255,384.73	992,827.25		196,208.15	325,593.06	9,015.56
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	185,416.76	1,255,384.73	992,827.25	0.00	196,208.15	325,593.06	9,015.56
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	109,887.28	(308,854.50)	(207,319.35)	5,000.00	185,084.27	437,312.16	39,000.94
a. Unearned Revenue	109,887.25	31,178.72	13,798.13	5,000.00	319,647.16	437,312.16	39,000.94
b. Accounts Payable							
c. Accounts Receivable		344,033.22	221,117.48		1,000.00		

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

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	85,649.63	35,178.71	39,408.00	5,000.00	116,274.10	435,375.46	39,000.94
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	185,416.79	1,259,384.73	868,786.00	0.00	62,645.26	325,593.06	9,015.56

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

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	LIABRARY	CF00 CZI: CHAN ZUCKERBERG INITIATION	OUTDOOR ED	TOSA FOUNDATION	Give Forward Foundation	FAMILY CENTERS	GROVE FOUNDATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	C383	CF00	D116	C388	C341	C342	C362
AWARD							
1. Prior Year Carry over		335,735.31	7,471.76	36,759.21	4,805.97	202,807.75	123,454.25
2. a. Current Year Award	989.00		127,011.03			429,696.00	150,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	989.00	0.00	127,011.03	0.00	0.00	429,696.00	150,000.00
3. Required Matching Funds/Other						90,000.00	
4. Total Available Award (sum lines 1, 2c, & 3)	989.00	335,735.31	134,482.79	36,759.21	4,805.97	722,503.75	273,454.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year	6,224.54	335,735.31	41,659.99	36,759.21	4,805.97	202,807.75	123,454.25
6. Cash Received in Current Year	989.00		127,011.03			429,696.00	150,000.00
7. Contributed Matching Funds						90,000.00	
8. Total Available (sum lines 5, 6, & 7)	7,213.54	335,735.31	168,671.02	36,759.21	4,805.97	722,503.75	273,454.25
EXPENDITURES							
9. Donor-Authorized Expenditures	3,445.77	82,195.94	126,015.15	36,759.21		504,431.25	213,076.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,445.77	82,195.94	126,015.15	36,759.21	0.00	504,431.25	213,076.13
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,767.77	253,539.37	42,655.87	0.00	4,805.97	218,072.50	60,378.12
a. Unearned Revenue	3,767.77	253,539.37	42,655.87		4,805.97	218,072.50	60,378.12
b. Accounts Payable							
c. Accounts Receivable							

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

Description	015	016	017	018	019	020	021
14. Unused Grant Award Calculation (line 4 minus line 9)	(2,456.77)	253,539.37	8,467.64	0.00	4,805.97	218,072.50	60,378.12
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,445.77	82,195.94	126,015.15	36,759.21	0.00	414,431.25	213,076.13

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

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	HEISINGS SIMONS FOUNDATION	CA EDU. TECHNOLOGY VOUCHER	SMCOE INTERN PROGRAM	Homeless Transportation	CHILDREN'S HEALTH INITIATIVE	SBHIP FUND(jb)	PSSF - FUNDING
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	C364	C369	C374	C381	C386	C387	C396
AWARD							
1. Prior Year Carry over	2,749.52		21,620.98		155.65		83.03
2. a. Current Year Award				26,463.00		462,651.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	26,463.00	0.00	462,651.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,749.52	0.00	21,620.98	26,463.00	155.65	462,651.00	83.03
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,749.52	171.88	21,620.98	3,000.00	155.65	740,241.00	83.03
6. Cash Received in Current Year				26,463.00		462,651.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,749.52	171.88	21,620.98	29,463.00	155.65	1,202,892.00	83.03
EXPENDITURES							
9. Donor-Authorized Expenditures	2,749.52			6,477.36	28.94	428,343.59	15.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,749.52	0.00	0.00	6,477.36	28.94	428,343.59	15.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	171.88	21,620.98	22,985.64	126.71	774,548.41	68.03
a. Unearned Revenue		171.88	21,620.98	22,985.64	126.71	774,548.41	68.03
b. Accounts Payable							
c. Accounts Receivable							

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

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	21,620.98	19,985.64	126.71	34,307.41	68.03
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,749.52	0.00	0.00	6,477.36	28.94	428,343.59	15.00

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

Description	029	030	031	032	
LOCAL PROGRAM NAME	PRE-KINDER TRANSITION	CROSSING GUARDS	MEDI-CAL OPTION BILLING	BLIS	TOTAL
RESOURCE CODE	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	C397	C398	C187	C817	
AWARD					
1. Prior Year Carry over	16.56				1,482,055.74
2. a. Current Year Award		61,000.00	1,073,665.22	64,842.16	6,582,321.41
b. Other Adjustments					972.99
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	61,000.00	1,073,665.22	64,842.16	6,583,294.40
3. Required Matching Funds/Other					214,041.25
4. Total Available Award (sum lines 1, 2c, & 3)	16.56	61,000.00	1,073,665.22	64,842.16	8,279,391.39
REVENUES					
5. Unearned Revenue Deferred from Prior Year	16.56				2,482,111.05
6. Cash Received in Current Year		61,000.00	1,073,665.22		5,743,236.73
7. Contributed Matching Funds		45,771.25			259,812.50
8. Total Available (sum lines 5, 6, & 7)	16.56	106,771.25	1,073,665.22	0.00	8,485,160.28
EXPENDITURES					
9. Donor-Authorized Expenditures	16.56	106,771.25	1,073,665.22	64,842.16	6,351,768.58
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	16.56	106,771.25	1,073,665.22	64,842.16	6,351,768.58
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	(64,842.16)	2,133,391.70
a. Unearned Revenue					3,106,803.84
b. Accounts Payable					0.00
c. Accounts Receivable				64,842.16	788,255.63
14. Unused Grant Award Calculation					

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

Description	029	030	031	032	
(line 4 minus line 9)	0.00	(45,771.25)	0.00	0.00	1,927,622.81
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16.56	61,000.00	1,073,665.22	64,842.16	5,906,799.57

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	CDC ARPA STIPEND	EARLY ED APR CA STATE PRESCHOOL PROG	CHILD NUTRITION PROGRAM FEDERAL	CHILD NUTRITION PROGRAM STATE	CHILD NUTRITION PROGRAM LOCAL	CHILD NUTRITION PROGRAM - SPS FEDERAL	CHILD NUTRITION PROGRAM - SPS STATE
FEDERAL CATALOG NUMBER		93.575	10.553	10.555	10.556	10.558	
RESOURCE CODE	5059	5066	5310	5310	5310	5320	5320
REVENUE OBJECT	8290	8290	8200	8500	8600	8220	8520
LOCAL DESCRIPTION (if any)	N813	N821	N831	N831	N831	N831	N831
AWARD							
1. Prior Year Restricted							
Ending Balance	112,799.10	94,706.00	3,385,634.93	691,489.67	(1,910.45)	0.00	0.00
2. a. Current Year Award			2,876,125.10	3,277,450.29	149,223.53	1,069,158.85	7,408.59
b. Other Adjustments			21,304.30	(112,966.37)	(4,344.86)	207,249.84	1,520.70
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	2,897,429.40	3,164,483.92	144,878.67	1,276,408.69	8,929.29
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	112,799.10	94,706.00	6,283,064.33	3,855,973.59	142,968.22	1,276,408.69	8,929.29
REVENUES							
5. Cash Received in Current Year			2,422,654.78	2,775,116.58	148,335.94	922,586.29	5,961.39
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	474,774.62	389,367.34	(3,457.27)	353,822.40	2,967.90
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	474,774.62	389,367.34	(3,457.27)	353,822.40	2,967.90
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	2,897,429.40	3,164,483.92	144,878.67	1,276,408.69	8,929.29
EXPENDITURES							
10. Donor-Authorized Expenditures	228.98		2,839,819.90	3,210,231.19	123,470.43	1,276,408.69	8,929.29
11. Non Donor-Authorized Expenditures							

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

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	228.98	0.00	2,839,819.90	3,210,231.19	123,470.43	1,276,408.69	8,929.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	112,570.12	94,706.00	3,443,244.43	645,742.40	19,497.79	0.00	0.00

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

Description	008	009	TOTAL
	CHILD NUTRITION FOOD SERVICE SALES	CHILD NUTRITION SUPPL CHAIN ASST	
FEDERAL PROGRAM NAME			
FEDERAL CATALOG NUMBER		10.556	
RESOURCE CODE	5320	5466	
REVENUE OBJECT	8634	8220	
LOCAL DESCRIPTION (if any)	N831	N831	
AWARD			
1. Prior Year Restricted			
Ending Balance	0.00	266,929.26	4,549,648.51
2. a. Current Year Award	43,980.63		7,423,346.99
b. Other Adjustments	8,472.48		121,236.09
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,453.11	0.00	7,544,583.08
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	52,453.11	266,929.26	12,094,231.59
REVENUES			
5. Cash Received in Current Year	43,980.63	0.00	6,318,635.61
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,472.48	0.00	1,225,947.47
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,472.48	0.00	1,225,947.47
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	52,453.11	0.00	7,544,583.08
EXPENDITURES			
10. Donor-Authorized Expenditures	52,453.11	0.00	7,511,541.59
11. Non Donor-Authorized Expenditures			0.00

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

Description	008	009	
12. Total Expenditures (line 10 plus line 11)	52,453.11	0.00	7,511,541.59
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	266,929.26	4,582,690.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	EXPANDED LEARNING OPPORTUNITIES	LITERACY COACH & READING SPEC PROGRAM	EDUCATOR EFFECTIVENESS	STATE LOTTERY PROP 20	CCSPP CA COMM SCHOOL PARTNER PRG	SPECIAL EDUCATION	SPED MENTAL HEALTH
RESOURCE CODE	2600	6211	6266	6300	6332	6500	6546
REVENUE OBJECT	8590	8590	8590	8560	8590	8XXX	8590
LOCAL DESCRIPTION (if any)	C209	C389	C520	C214	C287	N000	N000
AWARD							
1. Prior Year Restricted							
Ending Balance	2,295,140.48	450,000.00	229,503.13	302,185.41	337,232.30	46,951.64	0.00
2. a. Current Year Award	5,552,813.00			599,914.29	990,000.00		500,882.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	5,552,813.00	0.00	0.00	599,914.29	990,000.00	0.00	500,882.00
3. Required Matching Funds/Other	(418,805.66)						
4. Total Available Award							
(sum lines 1, 2c, & 3)	7,429,147.82	450,000.00	229,503.13	902,099.70	1,327,232.30	46,951.64	500,882.00
REVENUES							
5. Cash Received in Current Year	3,991,585.00			357,401.76	990,000.00		455,761.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	1,561,228.00	0.00	0.00	242,512.53	0.00	0.00	45,121.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	1,561,228.00	0.00	0.00	242,512.53	0.00	0.00	45,121.00
8. Contributed Matching Funds						19,322,922.45	
9. Total Available							
(sum lines 5, 7c, & 8)	5,552,813.00	0.00	0.00	599,914.29	990,000.00	19,322,922.45	500,882.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,282,384.86	147,689.88	229,503.13	475,312.65	1,251,494.26		500,882.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	6,282,384.86	147,689.88	229,503.13	475,312.65	1,251,494.26	0.00	500,882.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,146,762.96	302,310.12	0.00	426,787.05	75,738.04	46,951.64	0.00

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

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	SPED INTERVENTION PRESCHOOL	AMIM ARTS MUSIC INST MATERIALS	AMS PROP 28 ARTS MUSIC IN SCHOOLS	CHILD NUTRITION KITCHEN INFRA & TRAINING	CHILD NUTRITION SCHOOL FOOD BEST PRACTICES	LEARNIN COMMUNITIES FOR SCHOOL SUCCESS	CLASSIFIED SCHOOL EE PROF DEV BLOCK GRANT
RESOURCE CODE	6547	6762	6770	7032	7033	7085	7311
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)	N000	C217	C219	N831	N831	C243	N000
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	2,982,641.80	216.81	1,231,093.00	214,937.53	286,787.03	11,191.16
2. a. Current Year Award	565,616.00		1,008,838.00			99,915.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	565,616.00	0.00	1,008,838.00	0.00	0.00	99,915.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	565,616.00	2,982,641.80	1,009,054.81	1,231,093.00	214,937.53	386,702.03	11,191.16
REVENUES							
5. Cash Received in Current Year	506,879.00	2,982,644.00	919,254.00				
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	58,737.00	(2,982,644.00)	89,584.00	0.00	0.00	99,915.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	58,737.00	(2,982,644.00)	89,584.00	0.00	0.00	99,915.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	565,616.00	0.00	1,008,838.00	0.00	0.00	99,915.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	565,616.00	497,455.37	771,525.98	220,571.59	45,096.40	310,439.40	6,756.76
11. Non Donor-Authorized							
Expenditures							

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	565,616.00	497,455.37	771,525.98	220,571.59	45,096.40	310,439.40	6,756.76
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,485,186.43	237,528.83	1,010,521.41	169,841.13	76,262.63	4,434.40

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

Description	015	016	017	
STATE PROGRAM NAME	SB 117 COVID 19 LEA RESPONSE FUNDS	LEARNING RECOVERY EMERGENCY BLOCK GRANT	ONGOING MAINTENANCE	TOTAL
RESOURCE CODE	7388	7435	8150	
REVENUE OBJECT	8590	8590	8980	
LOCAL DESCRIPTION (if any)	N000	C285		
AWARD				
1. Prior Year Restricted				
Ending Balance	124,598.00	2,097,139.59	3,616,387.42	14,226,005.30
2. a. Current Year Award				9,317,978.29
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	0.00	0.00	9,317,978.29
3. Required Matching Funds/Other			4,468,210.03	4,049,404.37
4. Total Available Award				
(sum lines 1, 2c, & 3)	124,598.00	2,097,139.59	8,084,597.45	27,593,387.96
REVENUES				
5. Cash Received in Current Year				10,203,524.76
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	(885,546.47)
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	0.00	(885,546.47)
8. Contributed Matching Funds			4,468,210.03	23,791,132.48
9. Total Available				
(sum lines 5, 7c, & 8)	0.00	0.00	4,468,210.03	33,109,110.77
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00	2,097,139.59	4,857,569.10	18,259,436.97
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

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

Description	015	016	017	
(line 10 plus line 11)	0.00	2,097,139.59	4,857,569.10	18,259,436.97
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	124,598.00	0.00	3,227,028.35	9,333,950.99

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

Description		001	
LOCAL PROGRAM NAME		PARCEL TAX	TOTAL
RESOURCE CODE		9010	
REVENUE OBJECT		8621	
LOCAL DESCRIPTION (if any)		C302	
AWARD			
1. Prior Year Restricted			
Ending Balance		808,145.46	808,145.46
2. a. Current Year Award		1,654,588.16	1,654,588.16
b. Other Adjustments		(5,411.78)	(5,411.78)
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		1,649,176.38	1,649,176.38
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		2,457,321.84	2,457,321.84
REVENUES			
5. Cash Received in Current Year		1,649,176.38	1,649,176.38
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts			
Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available			
(sum lines 5, 7c, & 8)		1,649,176.38	1,649,176.38
EXPENDITURES			
10. Donor-Authorized Expenditures		1,626,229.88	1,626,229.88
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			
(line 10 plus line 11)		1,626,229.88	1,626,229.88

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

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	831,091.96	831,091.96

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	52,452,678.41	301	215,250.43	303	52,237,427.98	305	645,047.61	891,560.56	307	51,345,867.42	309
2000 - Classified Salaries	27,428,452.50	311	2,242,839.80	313	25,185,612.70	315	1,401,401.55	1,401,655.81	317	23,783,956.89	319
3000 - Employee Benefits	36,760,943.26	321	2,678,246.98	323	34,082,696.28	325	964,899.81	1,054,405.55	327	33,028,290.73	329
4000 - Books, Supplies Equip Replace. (6500)	2,774,839.71	331	141,314.70	333	2,633,525.01	335	418,787.12	418,787.12	337	2,214,737.89	339
5000 - Services . . . & 7300 - Indirect Costs	33,151,622.61	341	5,926,098.81	343	27,225,523.80	345	9,783,933.18	9,783,933.18	347	17,441,590.62	349
TOTAL					141,364,785.77	365			TOTAL	127,814,443.55	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	39,970,593.79	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,260,752.97	380
3. STRS.	3101 & 3102	9,764,232.18	382
4. PERS.	3201 & 3202	1,955,056.18	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,101,931.55	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,094,690.85	385
7. Unemployment Insurance.	3501 & 3502	23,058.28	390
8. Workers' Compensation Insurance.	3601 & 3602	1,249,661.58	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	(140,822.80)	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		66,279,154.58	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		(4,707,754.01)	396
14. TOTAL SALARIES AND BENEFITS.		70,986,908.59	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.54%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	55.54%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.46%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	127,814,443.55
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,700,524.18
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjustment made in Part I, column 4b for resource 2600 Expanded Learning Opportunity Grant. Adjustment made in Part II, 13b for contractors working in teacher and IA positions.	

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	238,303,293.00	17,315,832.00	255,619,125.00		4,900,000.00	250,719,125.00	4,900,000.00
State School Building Loans Payable	432,953.00		432,953.00		110,689.04	322,263.96	110,689.00
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,238,549.00		1,238,549.00		227,564.00	1,010,985.00	258,789.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	19,834,589.00		19,834,589.00		912,675.00	18,921,914.00	912,675.00
Net Pension Liability	101,066,585.00	2,189,166.00	103,255,751.00			103,255,751.00	
Total/Net OPEB Liability	33,150,527.00	931,054.00	34,081,581.00			34,081,581.00	
Compensated Absences Payable	759,560.87		759,560.87	109,868.00		869,428.87	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	394,786,056.87	20,436,052.00	415,222,108.87	109,868.00	6,150,928.04	409,181,048.83	6,182,153.00
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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	153,261,488.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,828,997.21
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	9,556,015.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	171,951.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	369,477.66
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				10,097,444.31
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				133,335,046.93
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)				6,024.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,131.77
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.)			129,058,971.91	21,678.82
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)			129,058,971.91	21,678.82
B. Required effort (Line A.2 times 90%)			116,153,074.72	19,510.94
C. Current year expenditures (Line I.E and Line II.B)			133,335,046.93	22,131.77
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)	85,199,890.34		85,199,890.34			89,511,275.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,931.48		5,931.48			6,013.79
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)	6,013.79		6,013.79	5,955.20		5,955.20
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)			6,013.79			5,955.20
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)	235,132.13		235,132.13	246,889.00		246,889.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,656.09		2,656.09	0.00		0.00
4. Secured Roll Taxes (Object 8041)	79,596,852.30		79,596,852.30	84,180,003.00		84,180,003.00
5. Unsecured Roll Taxes (Object 8042)	2,590,538.15		2,590,538.15	2,581,132.00		2,581,132.00
6. Prior Years' Taxes (Object 8043)	(150,838.52)		(150,838.52)	(57,177.00)		(57,177.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,910,332.80		6,910,332.80	7,253,495.00		7,253,495.00
12. Parcel Taxes (Object 8621)	1,649,175.16		1,649,175.16	1,626,811.00		1,626,811.00
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)	90,833,848.11	0.00	90,833,848.11	95,831,153.00	0.00	95,831,153.00
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)	90,833,848.11	0.00	90,833,848.11	95,831,153.00	0.00	95,831,153.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,183,629.86			1,243,199.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,468,210.03		4,468,210.03	4,479,795.00		4,479,795.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,468,210.03	0.00	5,651,839.89	4,479,795.00	0.00	5,722,994.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,374,135.00		14,374,135.00	14,070,762.00		14,070,762.00
25. LCFF State Aid - Prior Years (Object 8019)	(56,188.00)		(56,188.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	14,317,947.00	0.00	14,317,947.00	14,070,762.00	0.00	14,070,762.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	133,577,584.20		133,577,584.20	133,733,052.00		133,733,052.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,027,593.06		1,027,593.06	400,000.00		400,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			85,199,890.34			89,511,275.73
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0139			0.9903
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			89,511,275.73			94,351,626.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			90,833,848.11			95,831,153.00
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)			721,654.80			714,624.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			4,329,267.51			4,243,467.61
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,329,267.51			4,243,467.61
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])			737,751.52			300,224.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			91,571,599.63			96,131,377.50
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)			3,591,515.99			3,943,243.11
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			91,571,599.63			
b. State Subventions (Line D8)			3,591,515.99			
c. Less: Excluded Appropriations (Line C23)			5,651,839.89			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			89,511,275.73			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			89,511,275.73			94,351,626.61
12. Appropriations Subject to the Limit (Line D9d)			89,511,275.73			

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) 4,947,150.33
- 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. 0.00
 - 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.

No contracted services for general admin pos.

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) 110,239,867.02

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) 4.49%

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. 0.00
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) 9,522,205.98
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 833,923.06

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	154,270.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	87,500.00
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)	658,660.92
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)	6,571.63
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)	11,263,131.59
9. Carry-Forward Adjustment (Part IV, Line F)	2,479,820.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,742,952.28
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	76,625,446.81
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,884,434.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,668,601.12
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,385,914.98
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,186,590.13
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)	88,257.66
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)	14,010,847.27
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)	139,789.84
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)	199,843.93
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)	6,397,093.15
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,463,224.60
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)	141,050,043.60
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)	7.99%
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)	9.74%

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)	11,263,131.59
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	116,946.86
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 (6.31%) times Part III, Line B19); zero if negative	2,479,820.70
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.31%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,479,820.70
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)	2,479,820.70

Approved indirect cost rate: 6.31%
Highest rate used in any program: 6.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,096,810.63	132,308.75	6.31%
01	3010	968,354.76	61,103.19	6.31%
01	3060	2,391.20	150.88	6.31%
01	3182	205,032.67	12,938.00	6.31%
01	3310	6,799,623.97	429,056.27	6.31%
01	3311	85,553.42	5,398.00	6.31%
01	3315	482,461.59	30,443.33	6.31%
01	3345	492.09	31.05	6.31%
01	4035	169,650.56	10,704.95	6.31%
01	4127	51,128.91	3,226.23	6.31%
01	4201	12,726.71	254.53	2.00%
01	4203	240,230.66	4,804.61	2.00%
01	5630	50,725.00	3,200.75	6.31%
01	6010	329,539.06	16,476.95	5.00%
01	6332	1,056,339.25	66,655.01	6.31%
01	6500	18,308,535.34	1,155,268.58	6.31%
01	6547	532,044.02	33,571.98	6.31%
01	6762	467,966.79	29,528.70	6.31%
01	6770	753,945.21	7,539.45	1.00%
01	8150	4,542,849.75	199,296.76	4.39%
01	9010	7,458,399.86	35,306.82	0.47%
12	6105	6,214,056.24	392,106.93	6.31%
13	5310	3,786,703.55	224,930.19	5.94%
13	5320	676,521.05	40,185.35	5.94%

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		302,185.41	302,185.41
2. State Lottery Revenue	8560	1,254,789.47		599,914.29	1,854,703.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		1,254,789.47	0.00	902,099.70	2,156,889.17
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	645,047.61		0.00	645,047.61
2. Classified Salaries	2000-2999	211,651.60		0.00	211,651.60
3. Employee Benefits	3000-3999	374,574.56		0.00	374,574.56
4. Books and Supplies	4000-4999	0.00		341,645.43	341,645.43
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,515.70			23,515.70
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			133,667.22	133,667.22
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)		1,254,789.47	0.00	475,312.65	1,730,102.12
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	426,787.05	426,787.05
D. COMMENTS:					
Purchases made under object 5800 are for student online applications.					

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)	1,491,906.41	2,730,543.53	8,909,769.23	3,625,506.70	14,763,676.76	146,361.47	298,020.20
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	297.49	297.49	297.49	297.49	297.49	297.49	385.00
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)	72.00	72.00	72.00	72.00	72.00	72.00	165.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	369.49	369.49	369.49	369.49	369.49	369.49	550.00

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	374,043.65	0.00	374,043.65	28,666.70		402,710.35
1110	Regular Education, K-12	65,790,911.08	25,705,496.72	91,496,407.80	7,012,283.38		98,508,691.18
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	63,734.09	0.00	63,734.09	4,884.58		68,618.67
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	33,533,502.83	6,260,287.58	39,793,790.41	3,049,795.53		42,843,585.94
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	3,710.52	0.00	3,710.52	284.37		3,994.89
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	9,572,680.46	0.00	9,572,680.46	733,650.09		10,306,330.55
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					220,596.39	220,596.39
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					521,000.77	521,000.77
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,043,182.18		1,043,182.18
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(657,222.47)		(657,222.47)
----	Total General Fund and Charter Schools Funds Expenditures	109,338,582.63	31,965,784.30	141,304,366.93	11,215,524.36	741,597.16	153,261,488.45

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	374,043.65	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	374,043.65
1110	Regular Education, K-12	56,040,080.51	1,696,531.93	2,742,110.35	218.59	5,311,969.70	0.00	0.00			0.00	0.00	65,790,911.08
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	63,734.09	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	63,734.09
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
4830	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	27,616,241.76	195,276.85	101,085.61	16,991.61	3,994,536.73	1,588,116.25	0.00			21,254.02	0.00	33,533,502.83
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	8.73	0.00	0.00	0.00	3,701.79	0.00	0.00	0.00	0.00	0.00	0.00	3,710.52
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		9,572,680.46	0.00	0.00	0.00	9,572,680.46
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		84,094,108.74	1,891,808.78	2,843,195.96	17,210.20	9,310,208.22	1,588,116.25	0.00	9,572,680.46	0.00	21,254.02	0.00	109,338,582.63

* 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	13,492,261.96	12,004,620.62	208,614.14	25,705,496.72
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)	3,265,463.91	2,905,417.61	89,406.06	6,260,287.58
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		16,757,725.87	14,910,038.23	298,020.20	31,965,784.30

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,274,090.13
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	154,270.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,610,463.64
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	833,923.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,872,746.83
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	109,338,582.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,965,784.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	141,304,366.93
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)	6,397,093.15
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,214,367.85
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,611,461.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	154,915,827.93
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.66%

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)	220,596.39				220,596.39
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				521,000.77	521,000.77
Total Other Costs	220,596.39	0.00	0.00	521,000.77	741,597.16

Current LEA:	41-69005-0000000 Redwood City Elementary	
Selected SELPA:	CA	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
CA	San Mateo County	

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,237.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	744,195.45	0.00	0.00	0.00	597,814.35	7,238,163.83		8,580,173.63
2000-2999	Classified Salaries	1,705,092.05	0.00	0.00	0.00	454,599.12	5,314,012.46		7,473,703.63
3000-3999	Employee Benefits	1,152,174.16	0.00	0.00	0.00	469,532.90	5,388,249.16		7,009,956.22
4000-4999	Books and Supplies	71,329.06	0.00	0.00	0.00	244.59	123,306.43		194,880.08
5000-5999	Services and Other Operating Expenditures	768,891.55	0.00	0.00	0.00	186,237.50	9,319,660.22		10,274,789.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	702.00	0.00	0.00	0.00	0.00	0.00		702.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,442,384.27	0.00	0.00	0.00	1,708,428.46	27,383,392.10	0.00	33,534,204.83
7310	Transfers of Indirect Costs	1,653,769.21	0.00	0.00	0.00	0.00	0.00		1,653,769.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,260,287.50							6,260,287.50
	Total Indirect Costs and PCR Allocations	7,914,056.71	0.00	0.00	0.00	0.00	0.00	0.00	7,914,056.71
	TOTAL COSTS	12,356,440.98	0.00	0.00	0.00	1,708,428.46	27,383,392.10	0.00	41,448,261.54
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	61,902.43		61,902.43
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	312,309.54	4,510,765.87		4,823,075.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	169,931.23	2,312,729.91		2,482,661.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	244.59	0.00		244.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	247.50	78,034.00		78,281.50
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	482,732.86	6,963,432.21	0.00	7,446,165.07
7310	Transfers of Indirect Costs	464,928.65	0.00	0.00	0.00	0.00	0.00		464,928.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	464,928.65	0.00	0.00	0.00	0.00	0.00	0.00	464,928.65
	TOTAL BEFORE OBJECT 8980	464,928.65	0.00	0.00	0.00	482,732.86	6,963,432.21	0.00	7,911,093.72
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								6,184,458.13
	TOTAL COSTS								1,726,635.59
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	744,195.45	0.00	0.00	0.00	597,814.35	7,176,261.40		8,518,271.20

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	1,705,092.05	0.00	0.00	0.00	142,289.58	803,246.59		2,650,628.22
3000-3999	Employee Benefits	1,152,174.16	0.00	0.00	0.00	299,601.67	3,075,519.25		4,527,295.08
4000-4999	Books and Supplies	71,329.06	0.00	0.00	0.00	0.00	123,306.43		194,635.49
5000-5999	Services and Other Operating Expenditures	768,891.55	0.00	0.00	0.00	185,990.00	9,241,626.22		10,196,507.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	702.00	0.00	0.00	0.00	0.00	0.00		702.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,442,384.27	0.00	0.00	0.00	1,225,695.60	20,419,959.89	0.00	26,088,039.76
7310	Transfers of Indirect Costs	1,188,840.56	0.00	0.00	0.00	0.00	0.00		1,188,840.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,260,287.50							6,260,287.50
	Total Indirect Costs and PCR Allocations	7,449,128.06	0.00	0.00	0.00	0.00	0.00	0.00	7,449,128.06
	TOTAL BEFORE OBJECT 8980	11,891,512.33	0.00	0.00	0.00	1,225,695.60	20,419,959.89	0.00	33,537,167.82
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								6,184,458.13
	TOTAL COSTS								39,721,625.95
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	240,763.10	0.00	0.00	0.00	0.00	0.00		240,763.10
3000-3999	Employee Benefits	117,986.78	0.00	0.00	0.00	0.00	0.00		117,986.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	464,291.00		464,291.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	358,749.88	0.00	0.00	0.00	0.00	464,291.00	0.00	823,040.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	358,749.88	0.00	0.00	0.00	0.00	464,291.00	0.00	823,040.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								6,184,458.13
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								19,275,970.81
	TOTAL COSTS								26,283,469.82

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

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

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	35,531,325.79	21,912,702.43
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____		
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____		
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	35,531,325.79	21,912,702.43
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	1,172.00	
2. Enter any adjustments not included in Line C1 (explain below) _____		
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		1,172.00

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

SELPA:

San Mateo County (CA)

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

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

If (b) is greater than (a).

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

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

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

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

SECTION 3

Column A

Column B

Column C

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

SELPA: San Mateo County (CA)

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	41,448,261.54		
	b. Less: Expenditures paid from federal sources	1,726,635.59		
	c. Expenditures paid from state and local sources	39,721,625.95	35,531,325.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		35,531,325.79	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	39,721,625.95	35,531,325.79	4,190,300.16

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

		Actual FY 2024-25	Comparison Year FY2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	41,448,261.54		
	b. Less: Expenditures paid from federal sources	1,726,635.59		
	c. Expenditures paid from state and local sources	39,721,625.95	35,531,325.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		35,531,325.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	39,721,625.95	35,531,325.79	
	d. Special education unduplicated pupil count	1,237.00	1,172.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	32,111.26	30,316.83	1,794.43

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

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

SELPA: San Mateo County (CA)

	FY 2024-25	FY2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.		
a. Expenditures paid from local sources	26,283,469.82	21,912,702.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>21,912,702.43</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>26,283,469.82</u>	<u>21,912,702.43</u>	<u>4,370,767.39</u>

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

	Actual FY 2024-25	Comparison Year FY2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.		
a. Expenditures paid from local sources	26,283,469.82	21,912,702.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>21,912,702.43</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>26,283,469.82</u>	<u>21,912,702.43</u>	
b. Special education unduplicated pupil count	1,237.00	1,172.00	
c. Per capita local expenditures (Test4a/Test4b)	<u>21,247.75</u>	<u>18,696.85</u>	<u>2,550.91</u>

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

Rick Edson

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Title

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									1,237.00	
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	574,634.00	0.00	0.00	0.00	636,220.00	7,734,498.00		8,945,352.00	
2000-2999	Classified Salaries	2,279,438.00	0.00	0.00	0.00	445,058.00	6,712,685.00		9,437,181.00	
3000-3999	Employee Benefits	1,414,455.00	0.00	9,981.00	0.00	475,042.00	6,951,359.00		8,850,837.00	
4000-4999	Books and Supplies	34,245.00	0.00	0.00	28,891.00	240.00	74,072.00		137,448.00	
5000-5999	Services and Other Operating Expenditures	812,618.00	0.00	0.00	60,461.00	390,240.00	3,486,761.00		4,750,080.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	5,115,390.00	0.00	9,981.00	89,352.00	1,946,800.00	24,959,375.00	0.00	32,120,898.00	
7310	Transfers of Indirect Costs	1,624,151.00	0.00	0.00	0.00	0.00	0.00		1,624,151.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	1,624,151.00	0.00	0.00	0.00	0.00	0.00	0.00	1,624,151.00	
	TOTAL COSTS	6,739,541.00	0.00	9,981.00	89,352.00	1,946,800.00	24,959,375.00	0.00	33,745,049.00	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	574,634.00	0.00	0.00	0.00	636,220.00	7,734,498.00		8,945,352.00	
2000-2999	Classified Salaries	2,279,438.00	0.00	0.00	0.00	151,409.00	845,697.00		3,276,544.00	
3000-3999	Employee Benefits	1,414,455.00	0.00	9,981.00	0.00	306,162.00	3,526,479.00		5,257,077.00	
4000-4999	Books and Supplies	34,245.00	0.00	0.00	0.00	0.00	74,072.00		108,317.00	
5000-5999	Services and Other Operating Expenditures	812,618.00	0.00	0.00	0.00	390,000.00	3,486,761.00		4,689,379.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	5,115,390.00	0.00	9,981.00	0.00	1,483,791.00	15,667,507.00	0.00	22,276,669.00	
7310	Transfers of Indirect Costs	1,088,960.00	0.00	0.00	0.00	0.00	0.00		1,088,960.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	1,088,960.00	0.00	0.00	0.00	0.00	0.00	0.00	1,088,960.00	
	TOTAL BEFORE OBJECT 8980	6,204,350.00	0.00	9,981.00	0.00	1,483,791.00	15,667,507.00	0.00	23,365,629.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									8,730,835.00
	TOTAL COSTS									32,096,464.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									8,730,835.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									16,567,592.00
	TOTAL COSTS									25,298,427.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,237.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	744,195.45	0.00	0.00	0.00	597,814.35	7,238,163.83		8,580,173.63
2000-2999	Classified Salaries	1,705,092.05	0.00	0.00	0.00	454,599.12	5,314,012.46		7,473,703.63
3000-3999	Employee Benefits	1,152,174.16	0.00	0.00	0.00	469,532.90	5,388,249.16		7,009,956.22
4000-4999	Books and Supplies	71,329.06	0.00	0.00	0.00	244.59	123,306.43		194,880.08
5000-5999	Services and Other Operating Expenditures	768,891.55	0.00	0.00	0.00	186,237.50	9,319,660.22		10,274,789.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	702.00	0.00	0.00	0.00	0.00	0.00		702.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,442,384.27	0.00	0.00	0.00	1,708,428.46	27,383,392.10	0.00	33,534,204.83
7310	Transfers of Indirect Costs	1,653,769.21	0.00	0.00	0.00	0.00	0.00		1,653,769.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,260,287.50							6,260,287.50
	Total Indirect Costs	1,653,769.21	0.00	0.00	0.00	0.00	0.00	0.00	1,653,769.21
	TOTAL COSTS	6,096,153.48	0.00	0.00	0.00	1,708,428.46	27,383,392.10	0.00	35,187,974.04
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	61,902.43		61,902.43
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	312,309.54	4,510,765.87		4,823,075.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	169,931.23	2,312,729.91		2,482,661.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	244.59	0.00		244.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	247.50	78,034.00		78,281.50
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	482,732.86	6,963,432.21	0.00	7,446,165.07
7310	Transfers of Indirect Costs	464,928.65	0.00	0.00	0.00	0.00	0.00		464,928.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	464,928.65	0.00	0.00	0.00	0.00	0.00	0.00	464,928.65
	TOTAL BEFORE OBJECT 8980	464,928.65	0.00	0.00	0.00	482,732.86	6,963,432.21	0.00	7,911,093.72
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								6,184,458.13
	TOTAL COSTS								1,726,635.59

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	744,195.45	0.00	0.00	0.00	597,814.35	7,176,261.40		8,518,271.20
2000-2999	Classified Salaries	1,705,092.05	0.00	0.00	0.00	142,289.58	803,246.59		2,650,628.22
3000-3999	Employee Benefits	1,152,174.16	0.00	0.00	0.00	299,601.67	3,075,519.25		4,527,295.08
4000-4999	Books and Supplies	71,329.06	0.00	0.00	0.00	0.00	123,306.43		194,635.49
5000-5999	Services and Other Operating Expenditures	768,891.55	0.00	0.00	0.00	185,990.00	9,241,626.22		10,196,507.77
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	702.00	0.00	0.00	0.00	0.00	0.00		702.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,442,384.27	0.00	0.00	0.00	1,225,695.60	20,419,959.89	0.00	26,088,039.76
7310	Transfers of Indirect Costs	1,188,840.56	0.00	0.00	0.00	0.00	0.00		1,188,840.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,260,287.50							6,260,287.50
	Total Indirect Costs	1,188,840.56	0.00	0.00	0.00	0.00	0.00	0.00	1,188,840.56
	TOTAL BEFORE OBJECT 8980	5,631,224.83	0.00	0.00	0.00	1,225,695.60	20,419,959.89	0.00	27,276,880.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								6,184,458.13
	TOTAL COSTS								33,461,338.45
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	240,763.10	0.00	0.00	0.00	0.00	0.00		240,763.10
3000-3999	Employee Benefits	117,986.78	0.00	0.00	0.00	0.00	0.00		117,986.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	464,291.00		464,291.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	358,749.88	0.00	0.00	0.00	0.00	464,291.00	0.00	823,040.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	358,749.88	0.00	0.00	0.00	0.00	464,291.00	0.00	823,040.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								6,184,458.13

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								19,275,970.81
	TOTAL COSTS								26,283,469.82

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

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

SELPA: **San Mateo County (CA)**

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

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

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

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

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: **San Mateo County (CA)**

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.		
a. Total special education expenditures	33,745,049.00		
b. Less: Expenditures paid from federal sources	1,648,585.00		
c. Expenditures paid from state and local sources	32,096,464.00	39,721,625.95	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,260,287.50)	
Comparison year's expenditures, adjusted for MOE calculation		33,461,338.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	32,096,464.00	33,461,338.45	(1,364,874.45)
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2025-26	Comparison Year FY2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.		
a. Total special education expenditures	33,745,049.00		
b. Less: Expenditures paid from federal sources	1,648,585.00		
c. Expenditures paid from state and local sources	32,096,464.00	39,721,625.95	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(6,260,287.50)	
Comparison year's expenditures, adjusted for MOE calculation		33,461,338.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	32,096,464.00	33,461,338.45	
d. Special education unduplicated pupil count	1,237.00	1,237.00	

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

SELPA: **San Mateo County (CA)**

e. Per capita state and local expenditures (Test2c/Test2d)	25,947.02	27,050.39	(1,103.37)
--	-----------	-----------	------------

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	Difference
		FY 2025-26	FY2024-25	
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	25,298,427.00	26,283,469.82	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,283,469.82	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,298,427.00	26,283,469.82	(985,042.82)

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

		Budget	Comparison Year	Difference
		FY 2025-26	FY2024-25	
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	25,298,427.00	26,283,469.82	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		26,283,469.82	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,298,427.00	26,283,469.82	
	b. Special education unduplicated pupil count	1,237.00	1,237.00	
	c. Per capita local expenditures (Test4a/Test4b)	20,451.44	21,247.75	(796.32)

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

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

SELPA: San Mateo County (CA)

Title

Email Address

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(42,963.83)	0.00	(657,222.47)				
Other Sources/Uses Detail					12,700,000.00	0.00		
Fund Reconciliation							8,916,134.09	11,092.08
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(119,990.00)	392,106.93	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	716,894.42
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	162,953.83	0.00	265,115.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							11,092.08	492,374.61
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					160,204.79	0.00		
Fund Reconciliation							0.00	4,767.74
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

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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,570.53
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	12,860,204.79		
Fund Reconciliation							3,473.21	7,700,000.00
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	13,787,986.00		
Fund Reconciliation							0.00	13,787,986.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,787,986.00	0.00		
Fund Reconciliation							13,787,986.00	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

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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							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						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	162,953.83	(162,953.83)	657,222.47	(657,222.47)	26,648,190.79	26,648,190.79	22,718,685.38	22,718,685.38

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

Redwood City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-4124-0-0000-0000-9793	4124	9793	(\$761,158.04)

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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

FUND	RESOURCE	FUNCTION	VALUE
12	5066	1000	(\$472,839.64)

Explanation: Negative balance is due to prior year accrual fall-out.

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	3901	(\$45,360.58)
Explanation: Negative balance is due to excess STRS employer refund.			
01	0000	5100	(\$50,647.74)
Explanation: Negative balance is due to prior year accrual fall-out.			
12	5066	5100	(\$472,839.64)
Explanation: Negative balance is due to prior year accrual fall-out.			
12	6160	8699	(\$23,099.74)
Explanation: Negative balance is due to correction of prior year revenue.			
12	9010	8699	(\$60,437.41)
Explanation: Negative balance is due to correction of prior year revenue.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
12	6160	(\$23,099.74)
Explanation: Negative balance is due to correction to prior year posting.		
12	9010	(\$60,437.41)
Explanation: Negative balance is due to correction to prior year posting.		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) is less than the allowable percentage. **Exception**

Percent of Current Cost of Education	
Expended for Classroom Compensation (Line 15 in Form CEA)	55.54%
Allowable percentage for Elementary	60.00%
District is exempt from EC Section 41372 as reported in Current Expense (Line 16 in Form CEA).	No

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Redwood City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	6332	(\$41,380.96)
Explanation: The negative balance will be adjusted for at the First Interim reporting period.		
Total of negative resource balances for Fund 01		(\$41,380.96)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>								
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>								
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>								
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>								
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>								
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>								
<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">FUND</th> <th style="text-align: left;">RESOURCE</th> <th style="text-align: left;">OBJECT</th> <th style="text-align: left;">VALUE</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>6332</td> <td>9790</td> <td style="text-align: right;">(\$41,380.96)</td> </tr> </tbody> </table> <p>Explanation: The negative balance will be adjusted for at the First Interim reporting period.</p>	FUND	RESOURCE	OBJECT	VALUE	01	6332	9790	(\$41,380.96)	
FUND	RESOURCE	OBJECT	VALUE						
01	6332	9790	(\$41,380.96)						
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>								
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>								
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>								
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>								
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>								
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>								
 <u>EXPORT VALIDATION CHECKS</u>									
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>								
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>								
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>								
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>								
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>								
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>								

2024/25 Unaudited Actuals Presentation

FY 2024-25

Unaudited Actuals

Presentation
Board of Education
October 8, 2025

Overview

The Annual Budget Cycle

- Per **EC 42100**, on or before September 15, the Governing Board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement with the county superintendent of schools.

 - The San Mateo COE was provided a copy of the Unaudited Actuals and will be provided with signed certification page upon Board approval.*
- Education Code 42130 and 42131** require that financial reports and certifications be submitted in a format or on forms prescribed by the Superintendent of Public Instruction (SPI).

 - The 2022-23 Unaudited Actuals with certification were prepared using the Standardized Account Code Structure (SACS) software that complies with the California education code.*



Fiscal Year 2024-25 Unaudited Actuals

- Unaudited Actuals are year-end financial reports
- Show how much revenues were actually earned and expenditures incurred during the fiscal year
- Final ending balances are carried forward to the 2024-25 fiscal year
- Financial statements will be audited and verified by external auditors

Fiscal Year 2024-25 Unaudited Actuals

Compared to the Estimated Actuals presented during the Budget Adoption process, the Unaudited Actuals often differ. Common reasons for this variance include:

- Unanticipated revenue was received
- Revenue received is different from the amount projected
- Expenditure allocations or budgets were not completely expended
- Purchase Orders (POs) are issued before June 30, while the work is completed or goods are received after July 1 (Next Fiscal Year)
- Expenditures planned for one year are deferred to a future fiscal year

Fiscal Year 2024-25 Unaudited Actuals

District Funds:

- 01: General Fund - Main Operating Fund
- 08: Student Activity Special Revenue Fund - ASB Accounts
- 12: Child Development Fund - Preschool & Child Development Programs
- 13: Cafeteria Fund - Child Nutrition Services (CNS)
- 14: Deferred Maintenance Fund - Major Repair & Maintenance Services
- 21: Building Fund - General Obligation Bonds (GOBs)
- 25: Capital Facilities Fund - RDA & Developer Fees
- 35: County School Facilities Fund
- 40: Special Reserve for Capital Projects - Capital Outlay Purposes
- 51: Bond Interest & Redemption Fund - County debt service fund for repayment of outstanding GOBs



EST. 1895

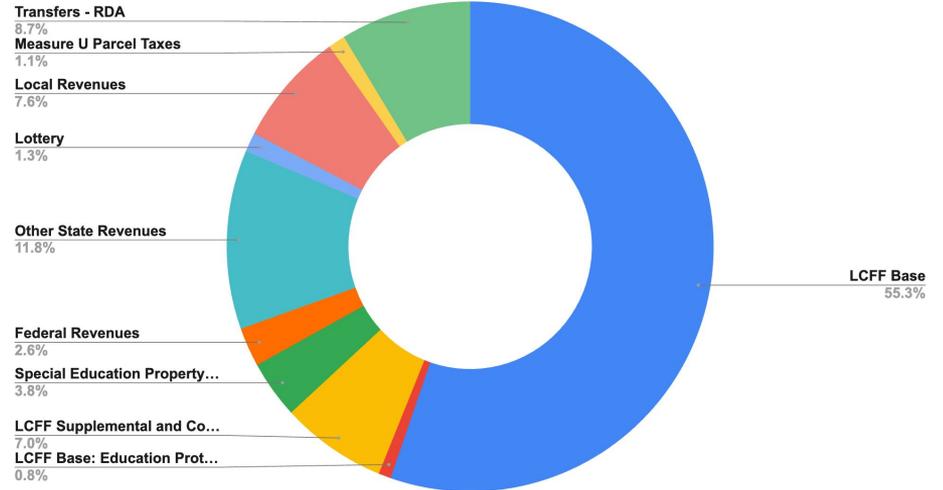
REDWOOD CITY
SCHOOL DISTRICT

Fund 01: 2024-25 General Fund Revenues

GENERAL FUND 01 SOURCES OF REVENUE 24-25 Unaudited Actuals

Revenue Category	Amount	% of Total
LCFF Base	\$80,893,899	55.30%
LCFF Base: Education Protection Account	1,202,758	0.82%
LCFF Supplemental and Concentration	10,273,236	7.02%
Special Education Property Taxes	5,586,230	3.82%
Federal Revenues	3,779,264	2.58%
Other State Revenues	17,278,919	11.81%
Lottery	1,854,704	1.27%
Local Revenues	11,059,399	7.56%
Measure U Parcel Taxes	1,649,175	1.13%
Transfers - RDA	12,700,000	8.68%
Total Revenue	\$146,277,584	100.0%

RCSD Fund 01 Revenue
2024-25 Unaudited Actuals



EST. 1895

REDWOOD CITY
SCHOOL DISTRICT

Fund 01: 2024-25 General Fund Expenditures

GENERAL FUND 01 EXPENDITURES

24-25 Unaudited Actuals

Expenditures Category	Amount	% of Total
Certificated Salaries	\$52,452,678	34.22%
Classified Salaries	27,428,453	17.90%
Employee Benefits	36,760,943	23.99%
Books/Supplies	2,774,840	1.81%
Services & Other Operating Expenses	33,808,845	22.06%
Capital Outlay	171,951	0.11%
Other Outgo/Direct & Indirect Costs/Transfer-out	(136,222)	-0.09%
Total Expenditures	153,261,488	100.00%

Employee Salaries and Benefits = 76.11%



EST. 1895

REDWOOD CITY
SCHOOL DISTRICT

Fund 01: 2024-25 General Fund Expenditures

RCSD Fund 01 Expenditures

2024-25 Unaudited Actuals

Capital Outlay

0.1%

Services & Other Op...

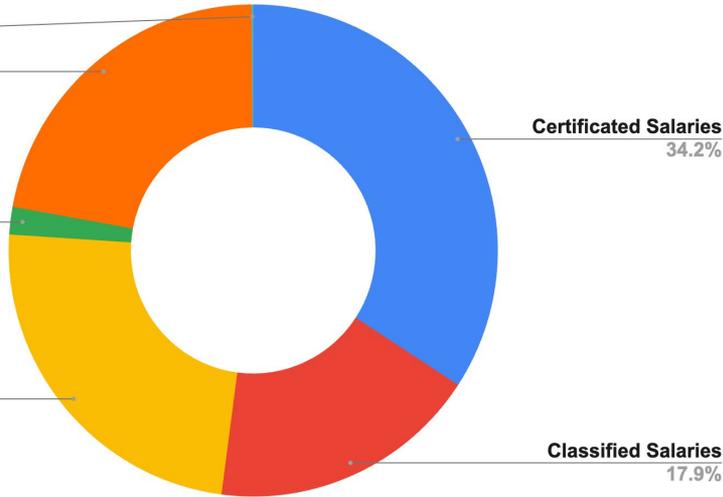
22.0%

Books/Supplies

1.8%

Employee Benefits

24.0%



Certificated Salaries

- Classroom Teachers
- TOSAs
- Counselors
- Psychologists
- Site Administrators
- District Office Administrators

Classified Salaries

- Instructional Assts.
- Para-Professionals
- School Office Staff
- Custodians
- Maintenance & Ops
- Technology Support

Employee Benefits

- Health and Dental
- Medicare
- Workers Comp
- FICA - Classified
- PERS - Classified
- STRS - Certificated

Services & Operating

- Utilities
- Network/Internet
- Insurance
- Professional Services
- Contract Personnel
- Outside Services

Employee Salaries and Benefits = 76.11%



EST. 1895

REDWOOD CITY
SCHOOL DISTRICT

Fund 01: 2024-25 General Fund



FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
A) REVENUES						
LCFF Sources	\$98,908,439	\$98,260,258	\$98,559,479	\$98,190,620	\$97,956,123	-\$234,497
Federal Revenues	3,387,403	4,524,482	4,590,791	4,615,726	3,779,264	-836,462
Other State Revenues	16,528,778	17,372,918	17,408,112	17,536,184	19,133,622	1,597,438
Local Revenues	10,165,439	13,100,473	13,632,666	14,655,591	12,708,574	-1,947,017
TOTAL REVENUES	\$128,990,059	\$133,258,131	\$134,191,048	\$134,998,121	\$133,577,584	-\$1,420,537
B) EXPENDITURES						
Certificated Salaries	\$53,034,842	\$53,373,112	\$53,184,352	\$51,899,052	52,452,678	\$553,626
Classified Salaries	25,727,067	27,594,280	27,410,370	27,516,801	27,428,453	-\$88,349
Employee Benefits	36,687,522	37,292,213	37,668,448	37,477,926	36,760,943	-716,983
Books and Supplies	3,049,909	3,864,844	4,014,913	4,597,420	2,774,840	-1,822,580
Services and Operating Expenses	25,157,917	29,376,733	32,968,730	34,448,952	33,808,845	-640,107
Capital Outlay	0	115,423	115,423	881,223	171,951	-709,272
Other Outgo	419,478	419,478	419,478	419,478	521,001	101,523
Direct Support/Indirect Costs	(635,296)	(652,308)	(697,940)	(677,042)	(657,222)	19,820
TOTAL EXPENDITURES	\$143,441,439	\$151,383,775	\$155,083,774	\$156,563,810	\$153,261,488	-\$3,302,322

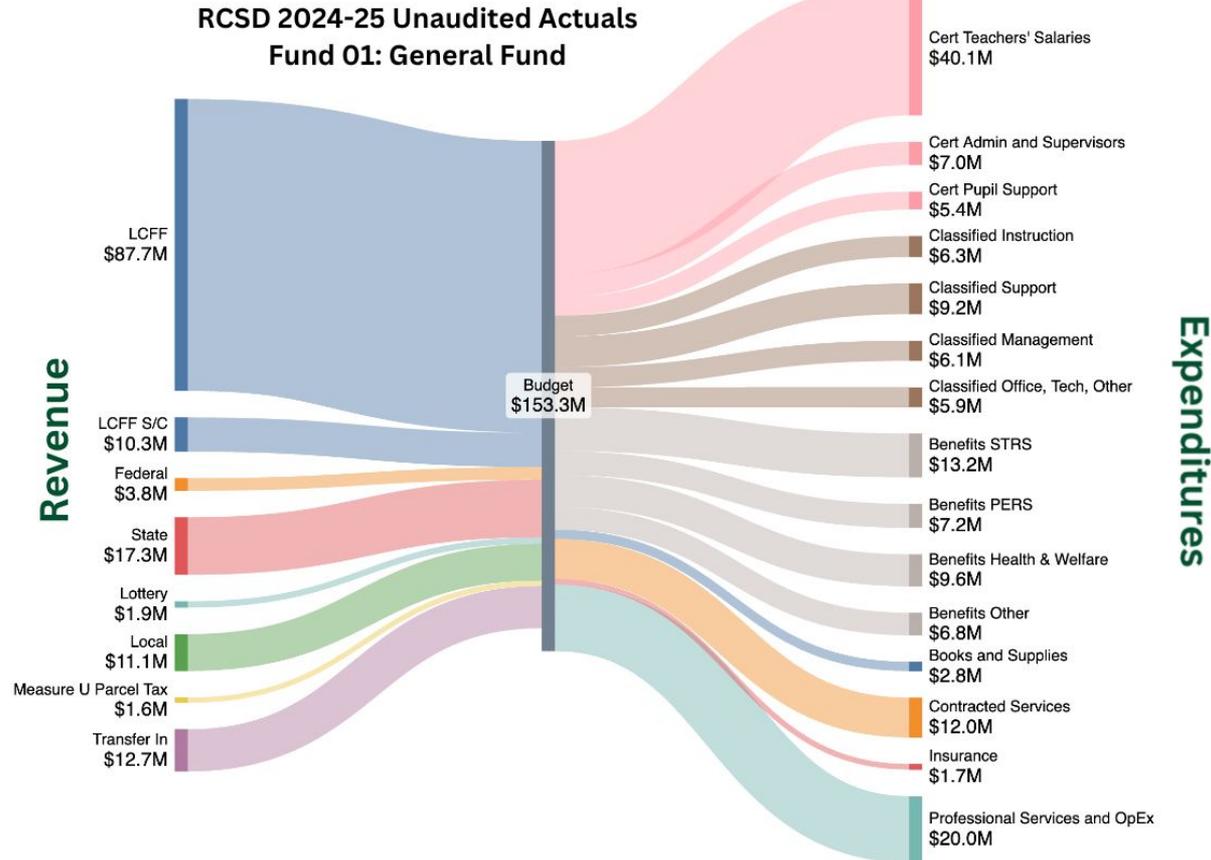
Fund 01: 2024-25 General Fund



FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 Unaudited Actuals

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,451,380)	(18,125,644)	(20,892,726)	(21,565,689)	(19,683,904)	1,881,785
D) OTHER FINANCING SOURCES/USES						
Interfund Transfer In	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$12,700,000	3,400,000
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$12,700,000	3,400,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	(4,726,380)	(9,400,644)	(12,167,726)	(12,265,689)	(6,983,904)	5,281,785
F) BEGINNING FUND BALANCE	\$25,361,257	\$25,361,257	\$25,361,257	\$24,092,767	\$24,092,767	\$0
G) ENDING FUND BALANCE	\$20,634,877	\$15,960,613	\$13,193,531	\$11,827,078	\$17,108,863	\$5,281,785

Fund 01 Snapshot



Teacher and Classroom Support Salaries

- Teachers • Substitutes • Instructional Aids/Paraprofessionals • Resources Specialists

Administration & Supervisors

- Superintendent • Assistant Superintendents • Directors • Principals/Asst.Principals • Managers • Supervisors

Classified Support

- Tech Support • Occupational Therapists • LVNs • Crossing Guards • M&O • Custodial • HR • Translation • SIS
• Bus Drivers • Mechanics • Library Specialists • Business Office • Office Managers/Assistants • Admin Assistants

Retirement and Benefits

- State Teachers Retirement System (STRS) • Public Employee Retirement System (PERS) • OASDI/Medicare
• Unemployment Insurance • Workers' Compensation • Health and Welfare Benefits

Books and Supplies

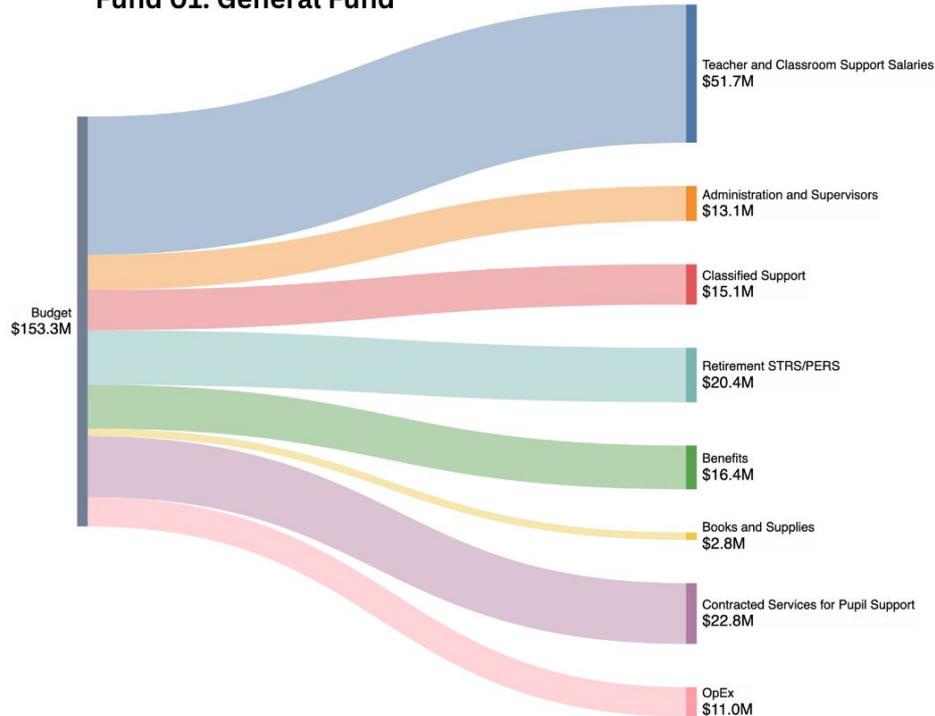
- Textbooks and Core Materials • Materials and Supplies • Equipment

Contracted Services, Insurance, and Operational Expenses

- SPED Services • Enrichment • Insurance • Fingerprinting • Legal Expense • Utilities • Waste Disposal

Fund 01 Expenditure Snapshot

RCSD 2024-25 Unaudited Actuals Fund 01: General Fund



Expenditures

Multi-Year Projections

<i>RCSD Short MYP 25-26</i> <i>Revisions based 24-25 Unaudited Actuals (UA)</i>	2024-25 UA	2025-26 Budget	2026-27 Projection	2027-28 Projection
REVENUES				
Local Control Funding Formula (LCFF including S/C)	\$97,956,123	\$102,390,348	\$106,911,561	\$111,644,101
Federal Revenues	\$3,779,264	\$3,754,794	\$3,915,169	\$4,043,938
Other State/Local Revenues	31,842,196	27,587,910	33,335,735	34,390,784
Transfers In/Other Sources & Transfers Out/Other Uses	12,700,000	13,800,000	0	0
TOTAL REVENUES	\$146,277,584	\$147,533,052	\$144,162,465	\$150,078,823
EXPENDITURES				
Salaries & Benefits	\$116,642,074	\$122,423,534	\$123,661,901	\$125,730,964
Books/Supplies & Outlay	2,774,840	2,917,960	2,633,157	2,335,096
Services & Operating Expenses	33,808,845	26,245,834	25,250,838	24,344,334
Capital Outlay	171,951	115,423	0	0
Other Outgo & Indirect Costs	(136,222)	(234,906)	(241,248)	(247,762)
<i>Unidentified Fiscal Stabilization Measures</i>			(5,500,000)	(3,500,000)
TOTAL EXPENDITURES	\$153,261,488	\$151,467,845	\$145,804,648	\$148,662,632
Current Year Increase/Decrease In Fund Balance	(6,983,904)	(3,934,793)	(1,642,184)	1,416,191
Beginning Balance	\$24,092,767	\$17,108,863	\$13,174,070	\$11,531,886
Ending Balance	\$17,108,863	\$13,174,070	\$11,531,886	\$12,948,077

Multi-Year Projections

<i>RCSD Short MYP 25-26</i>	2024-25	2025-26	2026-27	2027-28
<i>Revisions based 24-25 Unaudited Actuals (UA)</i>	UA	Budget	Projection	Projection
Ending Balance	\$17,108,863	\$13,174,070	\$11,531,886	\$12,948,077
Components of Ending Balance	2024-25	2025-26	2026-27	2027-28
Revolving Cash/Stores/Prepaid	162,700	80,000	80,000	80,000
Restricted Ending Balance	10,413,668	7,905,510	6,700,441	8,126,560
Assigned	1,843,781	608,600	0	0
Reserve for Economic Uncertainty (3%)	4,597,845	4,544,035	4,374,139	4,459,879
Unassigned/Unappropriated Ending Balance	\$90,869	\$35,924	\$377,306	\$281,638
Ending Balance	\$17,108,863	\$13,174,070	\$11,531,886	\$12,948,077
Total Reserve as % of Total Expenditures	3.06%	3.02%	3.26%	3.19%

Other Funds: 24-25 Balances

Other Funds: Ending Fund Balance	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Unaudited Actuals 24-25	Difference
Fund 12: Child Development	\$1,918,540	\$1,918,540	\$2,183,822	\$2,183,822	\$3,816,930	\$1,633,108
Fund 13: Cafeteria	3,012,629	1,717,147	3,187,579	3,228,632	\$4,589,121	1,360,489
Fund 14: Deferred Maintenance	14	14	14	14	\$102	88
Fund 21: Building (Bond)	91,880,609	91,633,169	68,852,100	70,731,928	\$74,131,043	3,399,115
Fund 25: Capital Facilities	21,002,282	23,307,238	23,150,613	22,886,455	\$20,221,008	-2,665,447
Fund 35: County Facilities Fund	23,198,425	23,965,144	10,177,158	10,177,158	\$10,771,171	594,013
Fund 40: Capital Outlay	\$1,817,964	\$1,827,964	\$1,817,964	\$14,707,730	\$14,510,436	-\$197,295

Next Steps



Oct - Jan 26

-
- ★ Strategic Resource Alignment



Dec 25

-
- ★ 1st Interim



Jan-Mar 2026

-
- ★ Budget Decisions for 26-27
 - ★ 2nd Interim

COMMONLY USED ACRONYMS

Acronyms

AB	Assembly Bill
ADA	Average Daily Attendance
BEA	U.S. Bureau of Economic Analysis
BLS	U.S. Bureau of Labor Statistics
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CDE	California Department of Education
CEA	Current Expense of Education Actuals
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSPP	California State Preschool Program
CTE	Career Technical Education
DOF	Department of Finance
EC §	Education Code Section
ELO-P	Expanded Learning Opportunities Program
ERAF	Educational Revenue Augmentation Fund
ESSER	Elementary and Secondary School Emergency Relief
FED	Federal Reserve
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
HR	Human Resources
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LEA	Local Educational Agency
LFP	Labor Force Participation
MBG	Mandate Block Grant
MYP	Multiyear Projection
P-2	Second Principal (Apportionment)
PERB	Public Employment Relations Board
PIT	Personal Income Tax
PSSSA	Public School System Stabilization Act
S/C	Supplemental and Concentration Grant
SB	Senate Bill
SELPA	Special Education Local Plan Area
SSC	School Services of California Inc.
TK	Transitional Kindergarten
UPP	Unduplicated Pupil Percentage