

# MADERA UNIFIED SCHOOL DISTRICT

## 2024-25 Unaudited Actuals Report & 2025-26 Modified Budget



### **Board of Trustees:**

Ray G. Seibert, President, Ruben Mendoza, Clerk

Lucy Salazar, Joetta Fleak, Israel Cortes, Nadeem Ahmad, Gladys A. Diebert

### **Superintendent:**

Todd Lile

### **Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

### **Chief Financial Officer:**

Arelis Garcia





# MADERA UNIFIED SCHOOL DISTRICT

## *Madera Unified Community Compact*

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

### *Our Vision*

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

### *Our Mission*

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

### *Our Belief Statement*

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

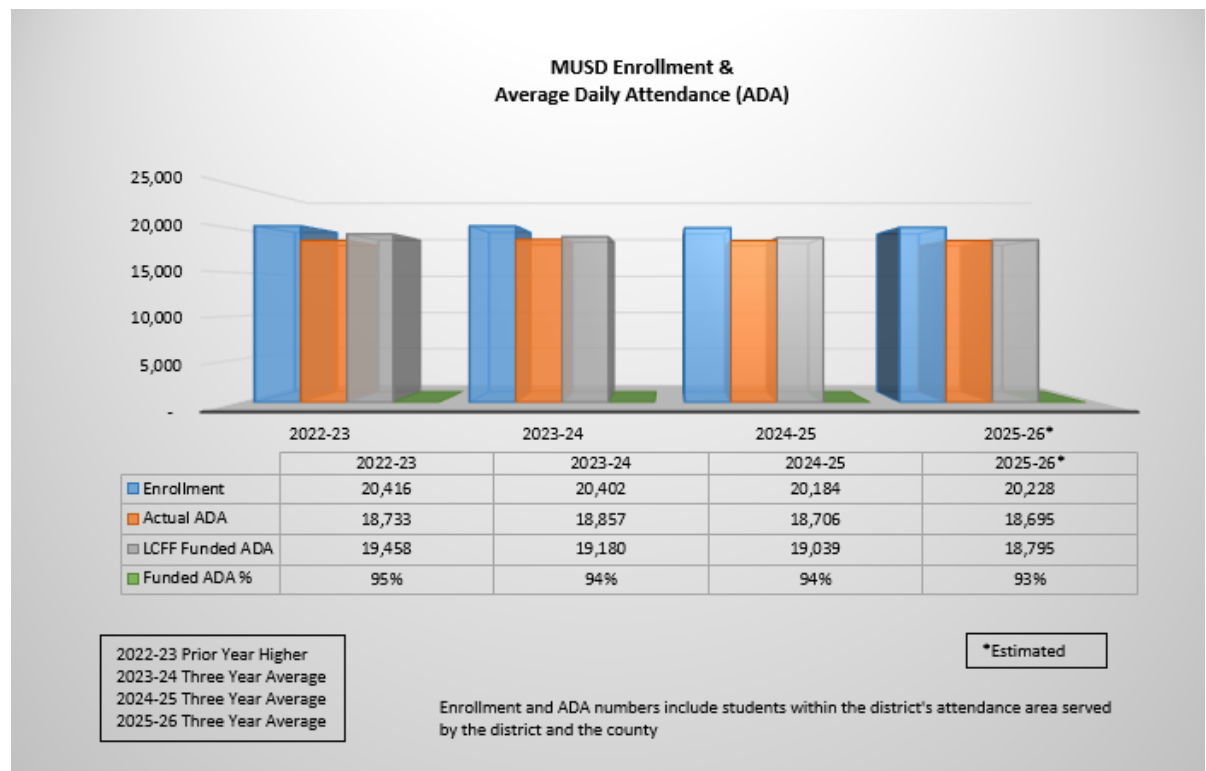


# 2024-25 Unaudited Actuals Report

## Enrollment & Attendance

The 2024-25 enrollment reflected in the LCFF calculator is 20,184, this count includes 19,935 students served by the district and 249 students served by the county office of education (COE). The actual average daily attendance (ADA) was reported at 18,706 for this year. The district was funded using the last three prior year's average of 19,039 ADA.

The 2025-26 school year began on August 07, 2025. The district will be reporting enrollment on the census day, the first Wednesday in October, to the California Longitudinal Pupil Achievement Data System (CALPADS). The enrollment projection for this school year was estimated at 20,228. This count includes 19,979 students for the district and 249 from the COE. The district is expecting a lower enrollment in 2025-26 due to declining birth rates, shifting migration patterns, and lower enrollment in the transitional kindergarten program. The Local Control Funding Formula (LCFF) has been calculated using the estimated funded ADA at 18,795.



## Unduplicated Pupil Count and Percent

Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count by total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are to increase support for instructional activities and services, principally to serve these students.

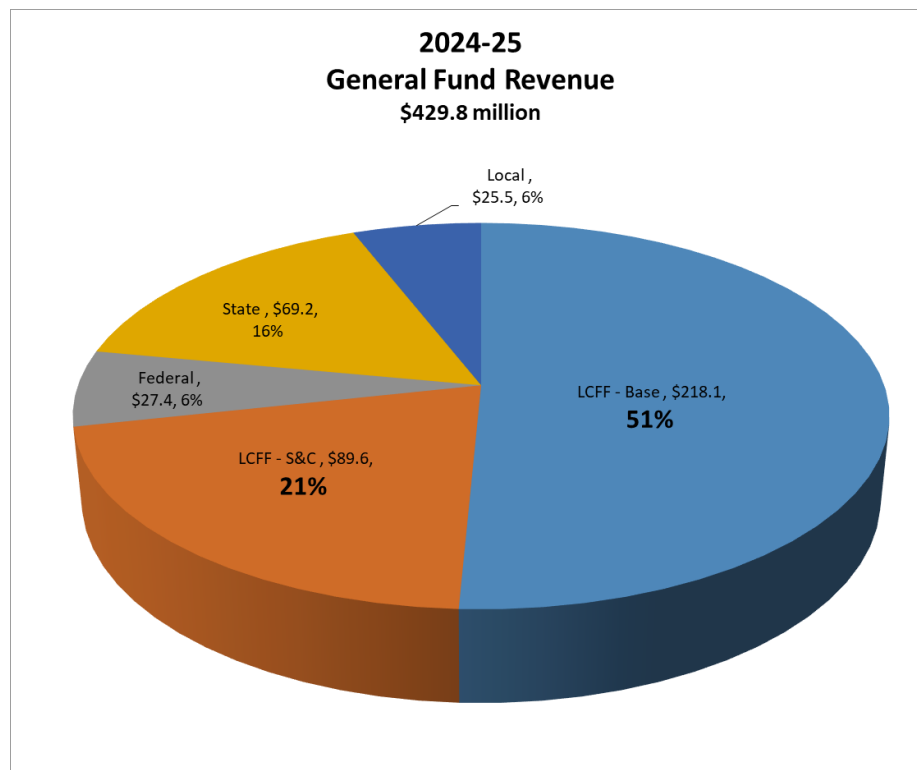
The UPP count and percentage for the last three years and the estimated\* numbers for 2025-26 are below:

	2022-23	2023-24	2024-25	2025-26*
<b>Count</b>	<b>18,650</b>	<b>18,684</b>	<b>18,497</b>	<b>18,497</b>
<b>UPP</b>	91.05%	91.28%	91.52%	91.56%

## General Fund Revenue \$429.8 million

The district's actual revenue for 2024-25 was \$429,830,834. This amount includes \$299,164,608 Unrestricted and \$130,666,226 Restricted. The restricted revenue includes \$12,614,231 for STRS-on-Behalf, a state requirement to recognize the state's contribution made on-behalf of the districts to the CalSTRS retirement system.

The Local Control Funding Formula (LCFF) revenue is part of the unrestricted funds. This year the LCFF revenue was \$307,780,187 or 72% of the General Fund total revenue. This amount includes an increase of 1.07% for the cost-of-living adjustment (COLA).



The district will continue coordinating the various funds to maximize and optimize the programs and services provided to our students. Once One-Time funds are depleted, the district will continue funding positions and services with alternate funding sources including, but not limited to LCFF funds. The main goal of the district is to maintain the increased levels of direct services to students beyond the term of the One-Time funds to provide a high-quality education experience in Madera Unified.



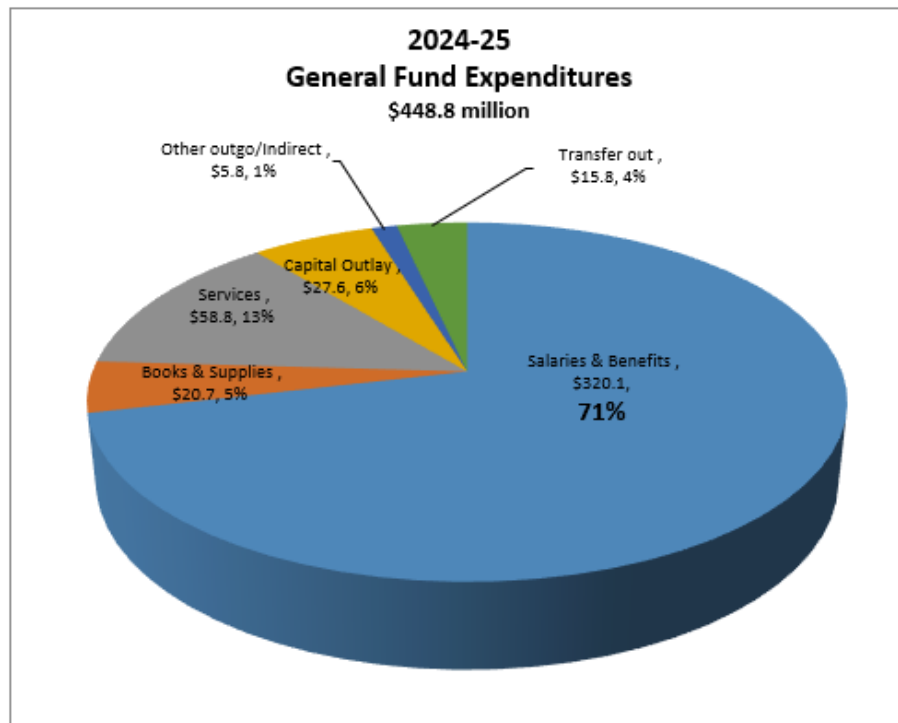
## General Fund Expenditures \$448.8 million

The district's actual expenses for 2024-25 were \$448,751,887. This amount includes \$286,923,625 Unrestricted and \$161,828,262 Restricted. The restricted expenditures include \$12,614,231 for STRS-on-Behalf as well. The expenditures are divided in the five major categories below:

- Salaries & Benefits - \$320.1 million
- Books and Supplies - \$20.7 million
- Services and Other Operating Expenses - \$58.8 million
- Capital Outlay - \$27.6 million
- Transfers and Other Finances Uses - \$21.6 million

The \$448.8 million also includes the expenditures of major programs such as \$40.2 million for the Special Education, \$14.4 million for the Routine Repair & Maintenance Account (RRMA) and \$9.8 for Transportation. The state requires a minimum to spend 3% of the district's total General Fund expenditures in the RRMA program to maintain facilities in good condition. For Fiscal Year 2024-25, this requirement has been met.

The district spent \$23.6 million of One-Time funds in 2024-25 from the remainder of \$33.6 million from the Arts, Music and Instructional Materials Grant and the Learning Recovery Emergency Block Grant that has an expiration date of June 30<sup>th</sup>, 2026 and June 30<sup>th</sup>, 2028 respectively. The district has a carryover of \$10 million to 2025-26, most of these funds have been assigned to specific goals/actions in the LCAP.



The district transferred \$10 million to the Special Reserve - Building Fund (Fund 41). This transfer was necessary to fund the various board-approved projects for new construction and modernization. The projects are listed below:

- TK Expansion (4 schools)
- MHS Stadium & Field House
- Madison 7-8 Grade Expansion
- Husein School Construction

## 2025-26 Modified Budget

### Assumptions

The revenue projections for 2025-26 were updated using the state-adopted budget approved by the governor in June to incorporate the latest budget and financial planning factors. The LCFF revenue calculation included a cost-of-living adjustment (COLA) of 2.3% .

Below are the COLA percentages for the last fiscal year, the current fiscal year, and two additional future years according to the Department of Finance (DOF):

	2024-25	2025-26	2026-27	2027-28
LCFF COLA	1.07%	2.30%	3.02%	3.42%

The employer contribution rate for CalSTRS was adopted to be maintained at 19.10%. The CalPERS adopted the school employer rate at 26.81%, a slight decrease from the prior year. Future CalPERS rates will fluctuate based on actual investment returns and other demographic changes. The table below shows the rates for the last fiscal year, the current fiscal year, and two future years for these retirement systems:

	2024-25	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	27.05%	26.81%	26.90%	27.80%

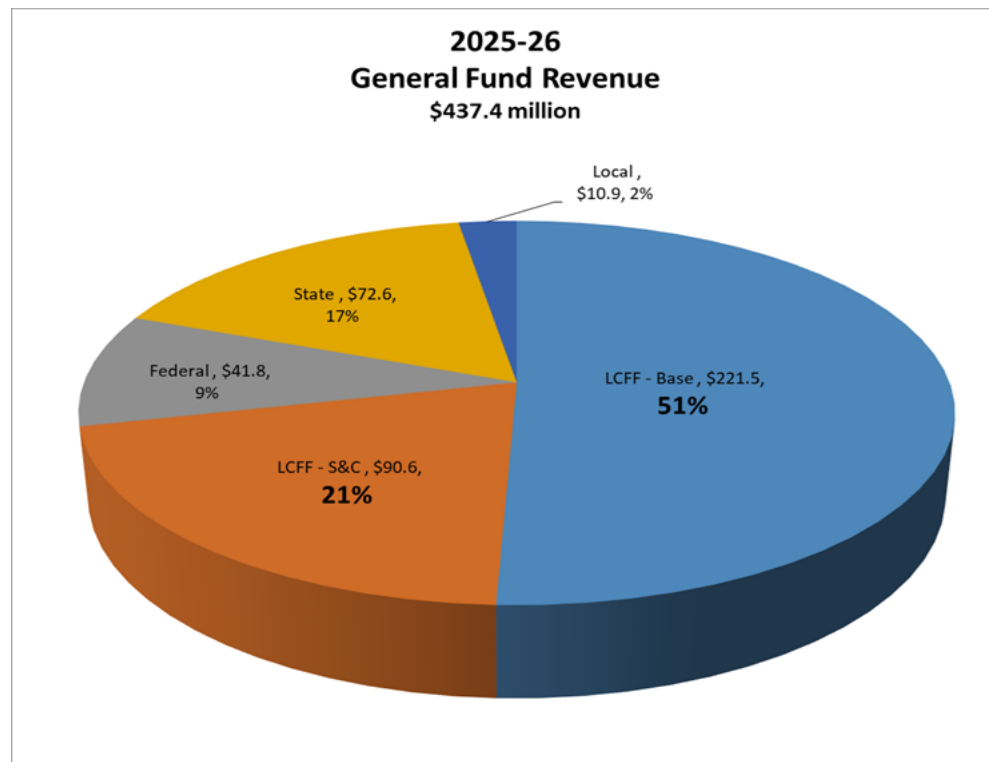
Other factors included in the assumptions are the annual 3% increase to health & welfare district contribution, the step and column increase in salaries, the consumer price index increase, and the increase in the hourly minimum wage.

### General Fund Revenue \$437.4 million

The \$437,409,439 million are divided into two major categories. The unrestricted funds account for \$288 million and \$149.4 for Restricted funds. Unrestricted funds are generated primarily by the (LCFF) calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.

This year 71% of the district's total revenue is coming from LCFF or \$312.1 million, this amount includes \$4.3 million generated by the 2.3% COLA. The district is estimating \$41.8 in Federal funds; the State revenue is estimated at \$72.6 million, from this amount STRS-on-Behalf accounts for \$13.3 million. The Local revenue is estimated at \$10.8 million.

The state has provided new discretionary funds under the Student Support and Professional Development Discretionary Block Grant (SSDPBG). The district will be receiving \$5.8 million. These are One-Time funds and they can be used until June 30<sup>th</sup>, 2029. A final expenditure report must be completed and submitted to the California Department of Education by September 30<sup>th</sup>, 2029. These funds have been budgeted and are reflected in the revenue and expenditure amounts for this fiscal year.



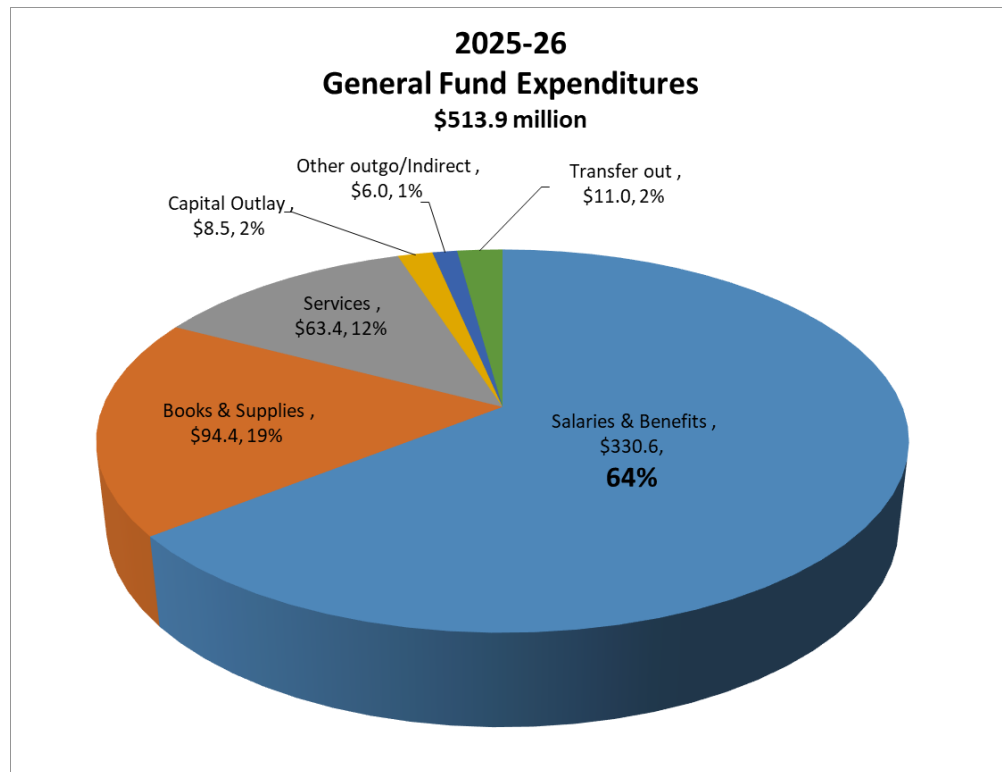
### **General Fund Expenditures \$513.9 million**

The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the Unrestricted expenditures are estimated at \$315.6 million, while the Restricted accounts for \$198.3 million. The district has successfully negotiated a 4% salary increase for the CSEA and CMBA groups, while negotiations with MUTA are still pending for 2024-25. The transfer to the Special Reserve - Building Fund (Fund 41) has been budgeted at \$5 million for this fiscal year.

The Special Education budget is at \$45.2 million. The district receives \$1.5 million in Federal funds (3%) and \$7.7 in State funds (17%) through the Special Education Local Plan Area (SELPA). The remainder \$36 million (80%) comes from the district's Unrestricted General Fund (LCFF).

The Routine Repair & Maintenance Account (RRMA) budget is \$15 million. EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times. The state requires a minimum to spend 3% of the district's total General Fund expenditures in this program.

The Transportation Department budget is \$9.7 million. The district has prioritized this service to ensure students have a reliable and safe system to school. The district only receives \$3 million in LCFF funds and \$2 million through the Home-To-School Transportation reimbursement.



## General Fund Ending Balance & Reserve

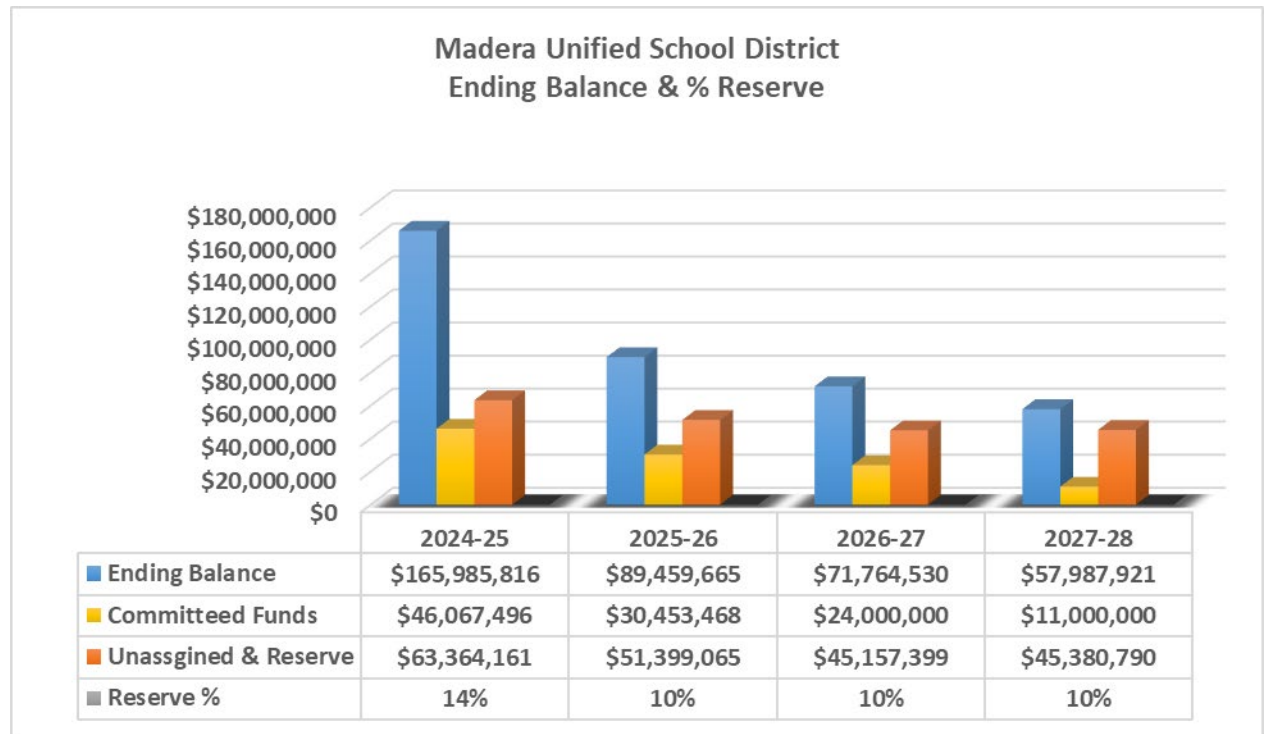
In accordance with EC Section 42127.01(e), the statutory limitation on school district reserves is no longer in effect for the 2025–26 budget period. The district will continue to maintain a minimum of 10% reserve; therefore, the resolutions below will continue to be enforced:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the inter-fund transfer to the Special Reserve - Building Fund (Fund 41).
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the reserve cap calculation.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. District’s attention should remain on maximizing the use of one-time funds due to the restrictive nature, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in future years when One-Time funds will be depleted.

The district ending balance for Fiscal Year 2024-25 is \$166 million, from this amount \$49 million is for Restricted Funds. These funds have been carried over to Fiscal Year 2025-26 and they are reflected in the current year’s budget. The district is estimating an ending balance of \$89.5 million in 2025-26.

Based on the most current financial information, the projected district's ending balance and reserve for last year, the current year, and the next two years are below:



The influx of one-time funds from the state and federal government has allowed the district a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only can mask structural deficits, but it can also lead to expectations of salary increases and education workforce increase. The district will evaluate the effectiveness of the new initiative and programs, analyze the impact, and re-allocate funds to sustain the increase in staff and services currently using One-Time funds.



## Other Funds

The district maintains other funds such as; Adult Education, Preschool, and Child Nutrition, these are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time. The Debt Service funds does require a contribution from the General Fund to make the Certificate of Participation (COP) payments. The Special Reserve funds also receive a contribution from the General Fund. These inter-fund transfers have been approved and accomplish the objective of funding the new construction and modernization projects already approved by the Governing Board.

Below are the revenue and expenditures, as well as the beginning and ending balances for each fund the district maintains for Fiscal Year 2024-25:

Fund #	Description	Beginning Balance 7/01/2024	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2025
01	General Fund	\$ 184,906,868	\$ 429,830,834	\$ 433,001,101	\$ (15,750,786)	\$ 165,985,816
08	Student Activity Special Revenue	\$ 953,207	\$ 1,124,609	\$ 1,140,797		\$ 937,019
11	Adult Education	\$ 606,374	\$ 2,200,446	\$ 1,997,129		\$ 809,691
12	Child Development	\$ 1,549,571	\$ 4,488,157	\$ 4,079,939		\$ 1,957,789
13	Child Nutrition	\$ 5,591,676	\$ 21,633,252	\$ 23,358,636		\$ 3,866,292
21	Building Fund (Bond Proceeds)	\$ 31,924,689	\$ 52,457,494	\$ 42,851,124		\$ 41,531,058
25	Developer Fees	\$ 5,137,946	\$ 1,639,256	\$ 2,255,007	\$ (40,927)	\$ 4,481,268
27	Redevelopment Agency	\$ 805,758	\$ 1,511,738		\$ (1,176,555)	\$ 1,140,940
35	County School Facilities	\$ 53,089,719	\$ 7,627,544	\$ 28,960,299		\$ 31,756,964
40	Special Reserve Capital	\$ 244,525	\$ 20,978	\$ 409,571	\$ 1,000,000	\$ 855,932
41	Special Reserve Building	\$ 85,337,702	\$ 4,028,490	\$ 23,187,732	\$ 10,000,000	\$ 76,178,460
51	Bond Interest and Redemption	\$ 10,132,790	\$ 20,288,694	\$ 12,455,607		\$ 17,965,876
56	Debt Service	\$ 787,219	\$ 53,409	\$ 5,942,196	\$ 5,968,268	\$ 866,700
	<b>TOTAL</b>	<b>\$ 381,068,043</b>	<b>\$ 546,904,899</b>	<b>\$ 579,639,138</b>	<b>\$ -</b>	<b>\$ 348,333,805</b>

## Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the Governing Board with insight and certainty in decisions to focus on growth and sustainability.

Based on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in the current year and in the next two years:

New Revenue from LCFF			
	2025-26	2026-27	2027-28
<b>DOF Estimated COLA</b>	<b>2.30%</b>	<b>3.02%</b>	<b>3.42%</b>
Estimated LCFF Revenue	\$ 312,134,519	\$ 321,077,633	\$ 330,977,975
<b>Total New Revenue</b>	<b>\$ 4,354,332</b>	<b>\$ 8,943,114</b>	<b>\$ 9,900,342</b>

The multi-year projection includes the major expense increases for each year. Expenditure increases have been triggered by soaring inflation, the district has significantly increased the school sites and department budgets to keep up with the cost of supplies and services. The table below shows the estimated expense increases in the current year and the next two years. Neither the current year and the future years account for any negotiated future salary increases. Negotiations are still pending with MUTA for fiscal year 2024-25 and 2025-26. While the district successfully settled with CSEA and CMBA for salary increases in 2024-25, negotiations for fiscal year 2025-26 have not happened.

New Expenses			
	2025-26	2026-27	2027-28
Step & Col Increase	\$ 2,800,000	\$ 2,850,000	\$ 2,900,000
4% Increase CSEA & CMBA	\$ 3,200,000		
Statutory Benefits Increase (including H&W 3% Escalator)	\$ 1,500,000	\$ 1,400,000	\$ 1,400,000
Services (Liability Insurance, Utilities)	\$ 1,355,000	\$ 1,450,000	\$ 1,450,000
New Positions (Core Staffing)	\$ 927,000	\$ 120,000	\$ 120,000
Husein Elementary Staff	\$ 197,000	\$ 1,500,000	\$ -
Husein Elementary Start up funds		\$ 1,000,000	\$ 500,000
Husein Elementary Operating Budget		\$ 100,000	\$ -
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 10,029,000</b>	<b>\$ 8,470,000</b>	<b>\$ 6,420,000</b>

## Future Years

### 2026-27

1. Estimated COLA at 3.02%
2. Increases to Step/Column and H&W
3. Flat CalSTRS/CalPERS rates
4. Enrollment and ADA decreases
5. Open Husein Elementary School

### 2027-28

1. Estimated COLA at 3.42%
2. Increases to Step/Column and H&W
3. Flat CalSTRS rate
4. Slightly increase to CalPERS rate
5. Enrollment and ADA decreases

**2028-29**

1. Estimated COLA at 3.31%
2. Increases to Step/Column and H&W
3. Flat CalSTRS rate
4. Slightly decrease to CalPERS rate
5. Enrollment and ADA decreases

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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	G	G
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

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		307,780,186.73	0.00	307,780,186.73	312,134,519.00	0.00	312,134,519.00	1.4%
2) Federal Revenue	8100-8299		0.00	27,361,597.20	27,361,597.20	0.00	41,758,120.00	41,758,120.00	52.6%
3) Other State Revenue	8300-8599		8,505,183.10	60,667,709.98	69,172,893.08	7,670,356.00	64,984,297.00	72,654,653.00	5.0%
4) Other Local Revenue	8600-8799		14,012,874.48	11,462,355.39	25,475,229.87	3,930,113.00	6,882,034.00	10,812,147.00	-57.6%
5) TOTAL, REVENUES			330,298,244.31	99,491,662.57	429,789,906.88	323,734,988.00	113,624,451.00	437,359,439.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		113,238,342.86	31,457,557.79	144,695,900.65	121,197,438.00	26,885,734.00	148,083,172.00	2.3%
2) Classified Salaries	2000-2999		47,178,787.38	15,296,015.04	62,474,802.42	49,469,944.00	14,449,883.00	63,919,827.00	2.3%
3) Employee Benefits	3000-3999		78,798,657.76	34,158,071.14	112,956,728.90	84,614,552.00	34,015,055.00	118,629,607.00	5.0%
4) Books and Supplies	4000-4999		8,391,066.54	12,281,573.85	20,672,640.39	15,127,976.00	79,241,620.00	94,369,596.00	356.5%
5) Services and Other Operating Expenditures	5000-5999		26,534,025.14	32,236,674.86	58,770,700.00	36,017,502.00	27,376,479.00	63,393,981.00	7.9%
6) Capital Outlay	6000-6999		2,824,330.72	24,755,580.48	27,579,911.20	1,080,501.00	7,465,352.00	8,545,853.00	-69.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		3,949,377.83	2,835,696.84	6,785,074.67	3,870,229.00	2,861,553.00	6,731,782.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(9,810,338.04)	8,807,091.95	(1,003,246.09)	(6,786,405.00)	6,051,177.00	(735,228.00)	-26.7%
9) TOTAL, EXPENDITURES			271,104,250.19	161,828,261.95	432,932,512.14	304,591,737.00	198,346,853.00	502,938,590.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,193,994.12	(62,336,599.38)	(3,142,605.26)	19,143,251.00	(84,722,402.00)	(65,579,151.00)	1,986.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		40,927.44	0.00	40,927.44	50,000.00	0.00	50,000.00	22.2%
b) Transfers Out	7600-7629		15,809,099.46	0.00	15,809,099.46	10,987,000.00	0.00	10,987,000.00	-30.5%
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		10,275.00	0.00	10,275.00	10,000.00	0.00	10,000.00	-2.7%
3) Contributions	8980-8999		(31,174,563.57)	31,174,563.57	0.00	(35,831,122.00)	35,831,122.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,953,010.59)	31,174,563.57	(15,778,447.02)	(46,778,122.00)	35,831,122.00	(10,947,000.00)	-30.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,240,983.53	(31,162,035.81)	(18,921,052.28)	(27,634,871.00)	(48,891,280.00)	(76,526,151.00)	304.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		104,853,552.13	80,053,315.74	184,906,867.87	117,094,535.66	48,891,279.93	165,985,815.59	-10.2%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			104,853,552.13	80,053,315.74	184,906,867.87	117,094,535.66	48,891,279.93	165,985,815.59	-10.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,853,552.13	80,053,315.74	184,906,867.87	117,094,535.66	48,891,279.93	165,985,815.59	-10.2%
2) Ending Balance, June 30 (E + F1e)			117,094,535.66	48,891,279.93	165,985,815.59	89,459,664.66	(.07)	89,459,664.59	-46.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	857,849.17	0.00	857,849.17	857,849.17	0.00	857,849.17	0.0%
Prepaid Items		9713	55,746.92	0.00	55,746.92	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	48,891,279.93	48,891,279.93	0.00	1.26	1.26	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	46,067,496.00	0.00	46,067,496.00	30,453,468.00	0.00	30,453,468.00	-33.9%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760			0.00	10,000,000.00		10,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	10,000,000.00		10,000,000.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments		9780	6,699,282.00	0.00	6,699,282.00	6,699,282.00	0.00	6,699,282.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	699,282.00		699,282.00			0.00	
2024-25 Retroactive Pay (pending negotiations)	0000	9780	6,000,000.00		6,000,000.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	699,282.00		699,282.00	
2024-25 Retroactive Pay (pending negotiations)	0000	9780			0.00	6,000,000.00		6,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,462,556.60	0.00	13,462,556.60	15,418,067.70	0.00	15,418,067.70	14.5%
Unassigned/Unappropriated Amount		9790	49,901,604.97	0.00	49,901,604.97	35,980,997.79	(1.33)	35,980,996.46	-27.9%
G. ASSETS									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Cash									
a) in County Treasury		9110	150,702,146.48	61,242,827.17	211,944,973.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	840,254.01	0.00	840,254.01				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,199,402.03	5,534,457.81	6,733,859.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,044,021.03	0.00	1,044,021.03				
6) Stores		9320	857,849.17	0.00	857,849.17				
7) Prepaid Expenditures		9330	55,746.92	0.00	55,746.92				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			154,749,419.64	66,777,284.98	221,526,704.62				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	27,547,936.90	10,000,622.57	37,548,559.47				
2) Due to Grantor Governments		9590	69,065.70	0.00	69,065.70				
3) Due to Other Funds		9610	10,037,881.38	0.00	10,037,881.38				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	7,885,382.48	7,885,382.48				
6) TOTAL, LIABILITIES			37,654,883.98	17,886,005.05	55,540,889.03				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			117,094,535.66	48,891,279.93	165,985,815.59				
<b>LCFF SOURCES</b>									
Principal Apportionment									

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)	
State Aid - Current Year		8011	203,296,720.64	0.00	203,296,720.64	206,967,393.00	0.00	206,967,393.00	1.8%
Education Protection Account State Aid - Current Year		8012	67,286,329.00	0.00	67,286,329.00	67,997,284.00	0.00	67,997,284.00	1.1%
State Aid - Prior Years		8019	(4,047.69)	0.00	(4,047.69)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	248,626.51	0.00	248,626.51	248,627.00	0.00	248,627.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	30,735,906.48	0.00	30,735,906.48	38,825,610.00	0.00	38,825,610.00	26.3%
Unsecured Roll Taxes		8042	1,843,613.75	0.00	1,843,613.75	1,843,614.00	0.00	1,843,614.00	0.0%
Prior Years' Taxes		8043	33,897.03	0.00	33,897.03	33,897.00	0.00	33,897.00	0.0%
Supplemental Taxes		8044	2,030,661.07	0.00	2,030,661.07	2,030,661.00	0.00	2,030,661.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(4,198,396.00)	0.00	(4,198,396.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	4,406,070.62	0.00	4,406,070.62	514,764.00	0.00	514,764.00	-88.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			309,877,777.41	0.00	309,877,777.41	314,263,454.00	0.00	314,263,454.00	1.4%
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	(2,097,590.68)	0.00	(2,097,590.68)	(2,128,935.00)	0.00	(2,128,935.00)	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			307,780,186.73	0.00	307,780,186.73	312,134,519.00	0.00	312,134,519.00	1.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,837,801.86	1,837,801.86	0.00	1,553,222.00	1,553,222.00	-15.5%
Special Education Discretionary Grants		8182	0.00	235,696.00	235,696.00	0.00	235,696.00	235,696.00	0.0%
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%

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)	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		11,811,510.40	11,811,510.40		23,707,259.00	23,707,259.00	100.7%
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		874,079.92	874,079.92		1,936,928.00	1,936,928.00	121.6%
Title III, Immigrant Student Program	4201	8290		77,075.10	77,075.10		49,299.00	49,299.00	-36.0%
Title III, English Learner Program	4203	8290		705,089.79	705,089.79		1,163,286.00	1,163,286.00	65.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,689,934.46	6,689,934.46		5,894,111.00	5,894,111.00	-11.9%
Career and Technical Education	3500-3599	8290		389,153.00	389,153.00		304,541.00	304,541.00	-21.7%
All Other Federal Revenue	All Other	8290	0.00	4,741,256.67	4,741,256.67	0.00	6,913,778.00	6,913,778.00	45.8%
TOTAL, FEDERAL REVENUE			0.00	27,361,597.20	27,361,597.20	0.00	41,758,120.00	41,758,120.00	52.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	914,488.00	0.00	914,488.00	915,000.00	0.00	915,000.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,965,635.88	1,868,563.23	5,834,199.11	3,702,340.00	1,597,852.00	5,300,192.00	-9.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Expanded Learning Opportunities Program (ELO-P)	2600	8590		25,112,819.00	25,112,819.00		24,949,919.00	24,949,919.00	-0.6%
After School Education and Safety (ASES)	6010	8590		3,274,466.20	3,274,466.20		2,636,756.00	2,636,756.00	-19.5%
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		1,266,196.81	1,266,196.81		1,583,556.00	1,583,556.00	25.1%
Arts and Music in Schools (Prop 28)	6770	8590		3,595,226.00	3,595,226.00		4,108,709.00	4,108,709.00	14.3%
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	3,625,059.22	25,550,438.74	29,175,497.96	3,053,016.00	30,107,505.00	33,160,521.00	13.7%
TOTAL, OTHER STATE REVENUE			8,505,183.10	60,667,709.98	69,172,893.08	7,670,356.00	64,984,297.00	72,654,653.00	5.0%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,822.66	0.00	5,822.66	5,000.00	0.00	5,000.00	-14.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	83,282.74	0.00	83,282.74	30,000.00	0.00	30,000.00	-64.0%
Interest		8660	6,654,985.44	0.00	6,654,985.44	3,000,000.00	0.00	3,000,000.00	-54.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,810,800.43	0.00	4,810,800.43	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	690,707.67	0.00	690,707.67	488,000.00	0.00	488,000.00	-29.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,767,275.54	4,647,997.09	6,415,272.63	407,113.00	110,000.00	517,113.00	-91.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,814,358.30	6,814,358.30		6,772,034.00	6,772,034.00	-0.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,012,874.48	11,462,355.39	25,475,229.87	3,930,113.00	6,882,034.00	10,812,147.00	-57.6%
TOTAL, REVENUES			330,298,244.31	99,491,662.57	429,789,906.88	323,734,988.00	113,624,451.00	437,359,439.00	1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	88,000,965.36	19,914,925.14	107,915,890.50	92,324,192.00	18,358,916.00	110,683,108.00	2.6%
Certificated Pupil Support Salaries		1200	9,378,832.73	5,063,030.49	14,441,863.22	12,154,348.00	3,193,909.00	15,348,257.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	14,346,736.37	2,644,786.39	16,991,522.76	14,791,372.00	2,280,533.00	17,071,905.00	0.5%
Other Certificated Salaries		1900	1,511,808.40	3,834,815.77	5,346,624.17	1,927,526.00	3,052,376.00	4,979,902.00	-6.9%

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, CERTIFICATED SALARIES			113,238,342.86	31,457,557.79	144,695,900.65	121,197,438.00	26,885,734.00	148,083,172.00	2.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	5,860,535.46	4,312,167.36	10,172,702.82	6,243,883.00	5,460,081.00	11,703,964.00	15.1%
Classified Support Salaries		2200	18,980,050.76	5,857,912.68	24,837,963.44	20,330,734.00	5,839,742.00	26,170,476.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	3,520,932.91	612,207.01	4,133,139.92	3,601,097.00	636,755.00	4,237,852.00	2.5%
Clerical, Technical and Office Salaries		2400	13,367,165.88	993,453.15	14,360,619.03	13,982,771.00	959,642.00	14,942,413.00	4.1%
Other Classified Salaries		2900	5,450,102.37	3,520,274.84	8,970,377.21	5,311,459.00	1,553,663.00	6,865,122.00	-23.5%
TOTAL, CLASSIFIED SALARIES			47,178,787.38	15,296,015.04	62,474,802.42	49,469,944.00	14,449,883.00	63,919,827.00	2.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	20,196,650.42	18,256,523.77	38,453,174.19	22,107,295.00	18,229,785.00	40,337,080.00	4.9%
PERS		3201-3202	11,761,785.98	3,404,961.21	15,166,747.19	13,259,630.00	3,795,212.00	17,054,842.00	12.4%
OASDI/Medicare/Alternative		3301-3302	5,496,488.49	1,585,692.34	7,082,180.83	5,829,542.00	1,538,591.00	7,368,133.00	4.0%
Health and Welfare Benefits		3401-3402	37,007,491.79	9,982,638.09	46,990,129.88	38,372,495.00	9,586,791.00	47,959,286.00	2.1%
Unemployment Insurance		3501-3502	80,530.24	22,634.74	103,164.98	84,444.00	20,599.00	105,043.00	1.8%
Workers' Compensation		3601-3602	1,665,768.23	470,805.66	2,136,573.89	1,768,329.00	432,301.00	2,200,630.00	3.0%
OPEB, Allocated		3701-3702	1,578,337.73	425,775.85	2,004,113.58	2,180,128.00	406,808.00	2,586,936.00	29.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,011,604.88	9,039.48	1,020,644.36	1,012,689.00	4,968.00	1,017,657.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			78,798,657.76	34,158,071.14	112,956,728.90	84,614,552.00	34,015,055.00	118,629,607.00	5.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,518,386.31	1,518,386.31	2,034,520.00	4,631,515.00	6,666,035.00	339.0%
Books and Other Reference Materials		4200	181,098.46	993,764.49	1,174,862.95	110,700.00	408,628.00	519,328.00	-55.8%
Materials and Supplies		4300	6,600,320.64	6,417,162.79	13,017,483.43	10,332,210.00	72,736,211.00	83,068,421.00	538.1%
Noncapitalized Equipment		4400	1,609,647.44	3,234,243.59	4,843,891.03	2,650,546.00	1,365,392.00	4,015,938.00	-17.1%
Food		4700	0.00	118,016.67	118,016.67	0.00	99,874.00	99,874.00	-15.4%
TOTAL, BOOKS AND SUPPLIES			8,391,066.54	12,281,573.85	20,672,640.39	15,127,976.00	79,241,620.00	94,369,596.00	356.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	200,677.68	20,619,872.79	20,820,550.47	6,888,000.00	17,014,456.00	23,902,456.00	14.8%
Travel and Conferences		5200	553,194.37	856,254.21	1,409,448.58	613,338.00	919,203.00	1,532,541.00	8.7%
Dues and Memberships		5300	79,218.88	40,432.00	119,650.88	102,824.00	54,975.00	157,799.00	31.9%
Insurance		5400 - 5450	3,207,191.08	0.00	3,207,191.08	4,204,638.00	0.00	4,204,638.00	31.1%
Operations and Housekeeping Services		5500	7,892,309.02	14,749.01	7,907,058.03	8,441,500.00	19,000.00	8,460,500.00	7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,124,012.74	2,070,079.10	8,194,091.84	4,497,187.00	2,515,252.00	7,012,439.00	-14.4%
Transfers of Direct Costs		5710	(1,547,411.25)	1,547,411.25	0.00	(1,495,235.00)	1,495,235.00	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)	
Transfers of Direct Costs - Interfund		5750	(72,918.77)	0.00	(72,918.77)	(60,500.00)	0.00	(60,500.00)	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	9,532,330.52	7,020,196.57	16,552,527.09	12,128,400.00	5,346,699.00	17,475,099.00	5.6%
Communications		5900	565,420.87	67,679.93	633,100.80	697,350.00	11,659.00	709,009.00	12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,534,025.14	32,236,674.86	58,770,700.00	36,017,502.00	27,376,479.00	63,393,981.00	7.9%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	757,022.51	11,885,688.03	12,642,710.54	710,000.00	679,700.00	1,389,700.00	-89.0%
Buildings and Improvements of Buildings		6200	38,431.42	9,660,233.37	9,698,664.79	17,100.00	6,070,198.00	6,087,298.00	-37.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,650,815.37	3,209,659.08	4,860,474.45	46,659.00	694,754.00	741,413.00	-84.7%
Equipment Replacement		6500	378,061.42	0.00	378,061.42	306,742.00	20,700.00	327,442.00	-13.4%
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			2,824,330.72	24,755,580.48	27,579,911.20	1,080,501.00	7,465,352.00	8,545,853.00	-69.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	38,186.00	0.00	38,186.00	40,000.00	0.00	40,000.00	4.8%
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	3,520,153.00	2,835,696.84	6,355,849.84	3,439,190.00	2,861,553.00	6,300,743.00	-0.9%
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									

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)	
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	28,118.26	0.00	28,118.26	28,118.00	0.00	28,118.00	0.0%
Other Debt Service - Principal		7439	362,920.57	0.00	362,920.57	362,921.00	0.00	362,921.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,949,377.83	2,835,696.84	6,785,074.67	3,870,229.00	2,861,553.00	6,731,782.00	-0.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,807,091.95)	8,807,091.95	0.00	(6,051,177.00)	6,051,177.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,003,246.09)	0.00	(1,003,246.09)	(735,228.00)	0.00	(735,228.00)	-26.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,810,338.04)	8,807,091.95	(1,003,246.09)	(6,786,405.00)	6,051,177.00	(735,228.00)	-26.7%
TOTAL, EXPENDITURES			271,104,250.19	161,828,261.95	432,932,512.14	304,591,737.00	198,346,853.00	502,938,590.00	16.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	40,927.44	0.00	40,927.44	50,000.00	0.00	50,000.00	22.2%
(a) TOTAL, INTERFUND TRANSFERS IN			40,927.44	0.00	40,927.44	50,000.00	0.00	50,000.00	22.2%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,000,000.00	0.00	11,000,000.00	6,000,000.00	0.00	6,000,000.00	-45.5%
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	17,386.46	0.00	17,386.46	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	4,791,713.00	0.00	4,791,713.00	4,987,000.00	0.00	4,987,000.00	4.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,809,099.46	0.00	15,809,099.46	10,987,000.00	0.00	10,987,000.00	-30.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									



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)	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	10,275.00	0.00	10,275.00	10,000.00	0.00	10,000.00	-2.7%
(d) TOTAL, USES			10,275.00	0.00	10,275.00	10,000.00	0.00	10,000.00	-2.7%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(31,174,563.57)	31,174,563.57	0.00	(35,831,122.00)	35,831,122.00	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			(31,174,563.57)	31,174,563.57	0.00	(35,831,122.00)	35,831,122.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(46,953,010.59)	31,174,563.57	(15,778,447.02)	(46,778,122.00)	35,831,122.00	(10,947,000.00)	-30.6%

**Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function**

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	307,780,186.73	0.00	307,780,186.73	312,134,519.00	0.00	312,134,519.00	1.4%
2) Federal Revenue		8100-8299	0.00	27,361,597.20	27,361,597.20	0.00	41,758,120.00	41,758,120.00	52.6%
3) Other State Revenue		8300-8599	8,505,183.10	60,667,709.98	69,172,893.08	7,670,356.00	64,984,297.00	72,654,653.00	5.0%
4) Other Local Revenue		8600-8799	14,012,874.48	11,462,355.39	25,475,229.87	3,930,113.00	6,882,034.00	10,812,147.00	-57.6%
5) TOTAL, REVENUES			330,298,244.31	99,491,662.57	429,789,906.88	323,734,988.00	113,624,451.00	437,359,439.00	1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	144,794,303.70	70,607,117.60	215,401,421.30	154,282,785.00	107,858,692.00	262,141,477.00	21.7%
2) Instruction - Related Services	2000-2999		32,973,374.36	12,309,209.09	45,282,583.45	35,891,486.00	11,504,713.00	47,396,199.00	4.7%
3) Pupil Services	3000-3999		31,622,739.61	22,830,434.74	54,453,174.35	44,709,765.00	13,904,253.00	58,614,018.00	7.6%
4) Ancillary Services	4000-4999		8,234,054.41	12,595,763.89	20,829,818.30	8,183,773.00	40,047,968.00	48,231,741.00	131.6%
5) Community Services	5000-5999		0.00	8,175.63	8,175.63	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		258,278.97	0.00	258,278.97	348,758.00	0.00	348,758.00	35.0%
7) General Administration	7000-7999		15,866,973.78	10,662,356.45	26,529,330.23	22,862,518.00	6,521,352.00	29,383,870.00	10.8%
8) Plant Services	8000-8999		33,405,147.53	29,979,507.71	63,384,655.24	34,408,438.00	15,648,322.00	50,056,760.00	-21.0%
9) Other Outgo	9000-9999		3,949,377.83	2,835,696.84	6,785,074.67	3,904,214.00	2,861,553.00	6,765,767.00	-0.3%
10) TOTAL, EXPENDITURES			271,104,250.19	161,828,261.95	432,932,512.14	304,591,737.00	198,346,853.00	502,938,590.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,193,994.12	(62,336,599.38)	(3,142,605.26)	19,143,251.00	(84,722,402.00)	(65,579,151.00)	1,986.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,927.44	0.00	40,927.44	50,000.00	0.00	50,000.00	22.2%
b) Transfers Out		7600-7629	15,809,099.46	0.00	15,809,099.46	10,987,000.00	0.00	10,987,000.00	-30.5%
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	10,275.00	0.00	10,275.00	10,000.00	0.00	10,000.00	-2.7%
3) Contributions		8980-8999	(31,174,563.57)	31,174,563.57	0.00	(35,831,122.00)	35,831,122.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,953,010.59)	31,174,563.57	(15,778,447.02)	(46,778,122.00)	35,831,122.00	(10,947,000.00)	-30.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,240,983.53	(31,162,035.81)	(18,921,052.28)	(27,634,871.00)	(48,891,280.00)	(76,526,151.00)	304.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	104,853,552.13	80,053,315.74	184,906,867.87	117,094,535.66	48,891,279.93	165,985,815.59	-10.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,853,552.13	80,053,315.74	184,906,867.87	117,094,535.66	48,891,279.93	165,985,815.59	-10.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,853,552.13	80,053,315.74	184,906,867.87	117,094,535.66	48,891,279.93	165,985,815.59	-10.2%
2) Ending Balance, June 30 (E + F1e)			117,094,535.66	48,891,279.93	165,985,815.59	89,459,664.66	(.07)	89,459,664.59	-46.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	857,849.17	0.00	857,849.17	857,849.17	0.00	857,849.17	0.0%
Prepaid Items		9713	55,746.92	0.00	55,746.92	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	48,891,279.93	48,891,279.93	0.00	1.26	1.26	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	46,067,496.00	0.00	46,067,496.00	30,453,468.00	0.00	30,453,468.00	-33.9%
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760	13,614,028.00		13,614,028.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	22,000,000.00		22,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00		10,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils (Low Income, English Learner, Foster Youth)	0000	9760			0.00	10,000,000.00		10,000,000.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	10,000,000.00		10,000,000.00	
Unrestricted Lottery - Textbooks RS 1100	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,699,282.00	0.00	6,699,282.00	6,699,282.00	0.00	6,699,282.00	0.0%
G.A.S.B. 16 Vacation Accrual	0000	9780	699,282.00		699,282.00			0.00	
2024-25 Retroactive Pay (pending negotiations)	0000	9780	6,000,000.00		6,000,000.00			0.00	
G.A.S.B. 16 Vacation Accrual	0000	9780			0.00	699,282.00		699,282.00	
2024-25 Retroactive Pay (pending negotiations)	0000	9780			0.00	6,000,000.00		6,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,462,556.60	0.00	13,462,556.60	15,418,067.70	0.00	15,418,067.70	14.5%
Unassigned/Unappropriated Amount		9790	49,901,604.97	0.00	49,901,604.97	35,980,997.79	(1.33)	35,980,996.46	-27.9%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	21,187,573.74	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	4,171,106.80	0.00
6300	Lottery: Instructional Materials	3,033,663.07	.07
6332	CA Community Schools Partnership Act - Implementation Grant	3,244,154.05	.05
6547	Special Education Early Intervention Preschool Grant	903,166.01	.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,098,302.81	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,481,153.04	.04
7339	Dual Enrollment Opportunities	191,089.29	.29
7399	LCFF Equity Multiplier	1,061,042.21	.21
7412	A-G Access/Success Grant	140,501.11	.11
7413	A-G Learning Loss Mitigation Grant	207,153.15	.15
7435	Learning Recovery Emergency Block Grant	6,942,638.33	.33
7810	Other Restricted State	90,771.00	0.00
9010	Other Restricted Local	2,138,965.32	0.00
Total, Restricted Balance		48,891,279.93	1.26

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,124,609.03	1,100,000.00	-101.8%
5) TOTAL, REVENUES			1,124,609.03	1,100,000.00	-101.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	570,733.95	600,000.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	570,063.30	735,018.00	28.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,140,797.25	1,335,018.00	34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,188.22)	(235,018.00)	1,351.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,188.22)	(235,018.00)	1,351.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,206.95	937,018.73	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,206.95	937,018.73	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,206.95	937,018.73	-1.7%
2) Ending Balance, June 30 (E + F1e)			937,018.73	702,000.73	-25.1%
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	937,018.73	702,000.73	-25.1%
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%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	235,249.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	932.64		
b) in Banks		9120	702,001.11		
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			938,183.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,165.00		
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			1,165.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			937,018.73		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,844.41	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,119,764.62	1,100,000.00	-1.8%
TOTAL, REVENUES			1,124,609.03	1,100,000.00	-101.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	570,733.95	600,000.00	5.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			570,733.95	600,000.00	5.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	570,063.30	735,018.00	28.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			570,063.30	735,018.00	28.9%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,140,797.25	1,335,018.00	34.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,124,609.03	1,100,000.00	-101.8%
5) TOTAL, REVENUES			1,124,609.03	1,100,000.00	-101.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,140,797.25	1,335,018.00	17.0%
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			1,140,797.25	1,335,018.00	17.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,188.22)	(235,018.00)	1,351.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,188.22)	(235,018.00)	1,351.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	953,206.95	937,018.73	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			953,206.95	937,018.73	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,206.95	937,018.73	-1.7%
2) Ending Balance, June 30 (E + F1e)			937,018.73	702,000.73	-25.1%
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	937,018.73	702,000.73	-25.1%
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
8210	Student Activity Funds	937,018.73	702,000.73
Total, Restricted Balance		937,018.73	702,000.73

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	415,087.00	509,067.00	22.6%
3) Other State Revenue		8300-8599	1,400,297.00	1,435,174.00	2.5%
4) Other Local Revenue		8600-8799	385,061.80	174,819.00	-54.6%
5) TOTAL, REVENUES			2,200,445.80	2,119,060.00	-3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	595,940.00	667,373.00	12.0%
2) Classified Salaries		2000-2999	331,805.76	342,081.00	3.1%
3) Employee Benefits		3000-3999	449,041.33	497,456.00	10.8%
4) Books and Supplies		4000-4999	206,206.65	692,735.00	235.9%
5) Services and Other Operating Expenditures		5000-5999	392,935.02	356,657.00	-9.2%
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	21,200.31	29,783.00	40.5%
9) TOTAL, EXPENDITURES			1,997,129.07	2,586,085.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			203,316.73	(467,025.00)	-329.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			203,316.73	(467,025.00)	-329.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	606,374.17	809,690.90	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			606,374.17	809,690.90	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			606,374.17	809,690.90	33.5%
2) Ending Balance, June 30 (E + F1e)			809,690.90	342,665.90	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	467,024.52	0.42	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	340,666.38	340,666.38	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.90)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	538,260.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,133.92		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
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	311,254.37		
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			853,648.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	43,957.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,957.63		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			809,690.90		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	415,087.00	509,067.00	22.6%
TOTAL, FEDERAL REVENUE			415,087.00	509,067.00	22.6%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	84,761.00	84,761.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,235,106.00	1,263,513.00	2.3%
All Other State Revenue	All Other	8590	80,430.00	86,900.00	8.0%
TOTAL, OTHER STATE REVENUE			1,400,297.00	1,435,174.00	2.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,934.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,072.10	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	14,625.40	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	346,430.30	174,819.00	-49.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			385,061.80	174,819.00	-54.6%
TOTAL, REVENUES			2,200,445.80	2,119,060.00	-3.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	433,776.18	509,228.00	17.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	148,017.82	145,145.00	-1.9%
Other Certificated Salaries		1900	14,146.00	13,000.00	-8.1%
TOTAL, CERTIFICATED SALARIES			595,940.00	667,373.00	12.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	112,010.58	113,353.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	212,748.75	228,728.00	7.5%
Other Classified Salaries		2900	7,046.43	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			331,805.76	342,081.00	3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	130,321.84	174,973.00	34.3%
PERS		3201-3202	87,636.83	97,878.00	11.7%
OASDI/Medicare/Alternative		3301-3302	33,895.78	42,754.00	26.1%
Health and Welfare Benefits		3401-3402	178,115.48	162,135.00	-9.0%
Unemployment Insurance		3501-3502	462.23	585.00	26.6%
Workers' Compensation		3601-3602	9,556.90	12,195.00	27.6%
OPEB, Allocated		3701-3702	9,052.27	6,936.00	-23.4%
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			449,041.33	497,456.00	10.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,190.70	692,735.00	2,121.0%
Noncapitalized Equipment		4400	175,015.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			206,206.65	692,735.00	235.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,780.94	0.00	-100.0%
Dues and Memberships		5300	760.00	0.00	-100.0%
Insurance		5400-5450	4,926.97	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,511.89	305,657.00	9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,626.65	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	87,328.57	51,000.00	-41.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,935.02	356,657.00	-9.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	21,200.31	29,783.00	40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,200.31	29,783.00	40.5%
TOTAL, EXPENDITURES			1,997,129.07	2,586,085.00	29.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	415,087.00	509,067.00	22.6%
3) Other State Revenue		8300-8599	1,400,297.00	1,435,174.00	2.5%
4) Other Local Revenue		8600-8799	385,061.80	174,819.00	-54.6%
5) TOTAL, REVENUES			2,200,445.80	2,119,060.00	-3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		863,297.88	1,434,684.00	66.2%
2) Instruction - Related Services	2000-2999		627,962.42	619,401.00	-1.4%
3) Pupil Services	3000-3999		79,814.93	82,920.00	3.9%
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		21,200.31	29,783.00	40.5%
8) Plant Services	8000-8999		404,853.53	419,297.00	3.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,997,129.07	2,586,085.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			203,316.73	(467,025.00)	-329.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			203,316.73	(467,025.00)	-329.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	606,374.17	809,690.90	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			606,374.17	809,690.90	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			606,374.17	809,690.90	33.5%
2) Ending Balance, June 30 (E + F1e)			809,690.90	342,665.90	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	467,024.52	0.42	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	340,666.38	340,666.38	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.90)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6015	Adults in Correctional Facilities	160,249.77	0.00
6371	CalWORKs for ROCP or Adult Education	1,533.42	.42
6391	Adult Education Program	44,116.78	0.00
9010	Other Restricted Local	261,124.55	0.00
Total, Restricted Balance		467,024.52	.42



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,335,426.00	4,384,935.00	1.1%
4) Other Local Revenue		8600-8799	152,730.76	0.00	-100.0%
5) TOTAL, REVENUES			4,488,156.76	4,384,935.00	-2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,019,843.46	1,043,832.00	2.4%
2) Classified Salaries		2000-2999	1,063,249.42	1,145,006.00	7.7%
3) Employee Benefits		3000-3999	1,338,336.39	1,410,016.00	5.4%
4) Books and Supplies		4000-4999	115,710.52	2,404,471.00	1,978.0%
5) Services and Other Operating Expenditures		5000-5999	152,591.19	91,900.00	-39.8%
6) Capital Outlay		6000-6999	27,977.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	362,230.38	247,499.00	-31.7%
9) TOTAL, EXPENDITURES			4,079,939.08	6,342,724.00	55.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			408,217.68	(1,957,789.00)	-579.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			408,217.68	(1,957,789.00)	-579.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,549,571.38	1,957,789.06	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549,571.38	1,957,789.06	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549,571.38	1,957,789.06	26.3%
2) Ending Balance, June 30 (E + F1e)			1,957,789.06	0.06	-100.0%
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	3,556.84	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,957,789.06	0.07	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,556.84)	(0.01)	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,980,121.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,814.67		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	3,556.84		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,995,493.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	82,222.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	360,923.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	594,558.90		
6) TOTAL, LIABILITIES			1,037,704.19		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,957,789.06		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	3,707,825.00	3,707,825.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	627,601.00	677,110.00	7.9%
TOTAL, OTHER STATE REVENUE			4,335,426.00	4,384,935.00	1.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	99,053.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,573.75	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	103.73	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,730.76	0.00	-100.0%
TOTAL, REVENUES			4,488,156.76	4,384,935.00	-2.3%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	891,311.37	888,436.00	-0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	128,532.09	152,896.00	19.0%
Other Certificated Salaries		1900	0.00	2,500.00	New
TOTAL, CERTIFICATED SALARIES			1,019,843.46	1,043,832.00	2.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	822,179.36	846,361.00	2.9%
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	113,292.78	149,253.00	31.7%
Other Classified Salaries		2900	127,777.28	149,392.00	16.9%
TOTAL, CLASSIFIED SALARIES			1,063,249.42	1,145,006.00	7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	219,663.55	254,131.00	15.7%
PERS		3201-3202	272,799.16	298,776.00	9.5%
OASDI/Medicare/Alternative		3301-3302	108,748.47	111,394.00	2.4%
Health and Welfare Benefits		3401-3402	694,206.47	699,864.00	0.8%
Unemployment Insurance		3501-3502	1,039.01	1,090.00	4.9%
Workers' Compensation		3601-3602	21,566.52	22,898.00	6.2%
OPEB, Allocated		3701-3702	20,313.21	21,863.00	7.6%
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			1,338,336.39	1,410,016.00	5.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	103,862.56	2,386,471.00	2,197.7%
Noncapitalized Equipment		4400	11,847.96	18,000.00	51.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,710.52	2,404,471.00	1,978.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,698.85	30,000.00	52.3%
Dues and Memberships		5300	0.00	300.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,008.11	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,044.82	16,550.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,230.79	10,000.00	-42.0%
Professional/Consulting Services and Operating Expenditures		5800	92,705.20	28,700.00	-69.0%
Communications		5900	3,903.42	6,350.00	62.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,591.19	91,900.00	-39.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	27,977.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,977.72	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	362,230.38	247,499.00	-31.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			362,230.38	247,499.00	-31.7%
TOTAL, EXPENDITURES			4,079,939.08	6,342,724.00	55.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,335,426.00	4,384,935.00	1.1%
4) Other Local Revenue		8600-8799	152,730.76	0.00	-100.0%
5) TOTAL, REVENUES			4,488,156.76	4,384,935.00	-2.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,010,837.34	5,287,234.00	75.6%
2) Instruction - Related Services	2000-2999		690,753.36	794,491.00	15.0%
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		362,230.38	247,499.00	-31.7%
8) Plant Services	8000-8999		16,118.00	13,500.00	-16.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,079,939.08	6,342,724.00	55.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			408,217.68	(1,957,789.00)	-579.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			408,217.68	(1,957,789.00)	-579.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,549,571.38	1,957,789.06	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549,571.38	1,957,789.06	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549,571.38	1,957,789.06	26.3%
2) Ending Balance, June 30 (E + F1e)			1,957,789.06	0.06	-100.0%
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	3,556.84	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,957,789.06	0.07	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,556.84)	(0.01)	-100.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6130	Early Education: Center-Based Reserve Account	620,549.99	0.00
7810	Other Restricted State	1,337,239.07	.07
Total, Restricted Balance		1,957,789.06	.07

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,181,628.20	16,034,941.00	-6.7%
3) Other State Revenue		8300-8599	4,085,593.15	4,350,000.00	6.5%
4) Other Local Revenue		8600-8799	348,643.81	351,857.00	0.9%
5) TOTAL, REVENUES			21,615,865.16	20,736,798.00	-4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,056,356.65	5,212,505.00	3.1%
3) Employee Benefits		3000-3999	3,437,345.53	3,659,245.00	6.5%
4) Books and Supplies		4000-4999	10,734,454.52	9,177,360.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	1,022,932.61	1,064,000.00	4.0%
6) Capital Outlay		6000-6999	2,487,731.33	1,641,264.00	-34.0%
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	619,815.40	457,946.00	-26.1%
9) TOTAL, EXPENDITURES			23,358,636.04	21,212,320.00	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,742,770.88)	(475,522.00)	-72.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,386.46	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			17,386.46	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,725,384.42)	(475,522.00)	-72.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,591,675.98	3,866,291.56	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,675.98	3,866,291.56	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,675.98	3,866,291.56	-30.9%
2) Ending Balance, June 30 (E + F1e)			3,866,291.56	3,390,769.56	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	1,036,832.73	1,036,832.73	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,826,318.83	2,350,796.83	-16.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	953,674.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,780.83		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
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	8,789.98		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,827,625.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	37,881.38		
6) Stores		9320	1,036,832.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,871,724.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	363,828.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	641,605.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,005,433.19		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (must agree with line F2) (G10 + H2) - (I6 + J2)			3,866,291.56		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	17,181,628.20	16,034,941.00	-6.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,181,628.20	16,034,941.00	-6.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,085,593.15	4,350,000.00	6.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,085,593.15	4,350,000.00	6.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	188,424.26	242,976.00	29.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	53,847.69	58,381.00	8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	52,740.77	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,631.09	50,500.00	-5.8%
TOTAL, OTHER LOCAL REVENUE			348,643.81	351,857.00	0.9%
TOTAL, REVENUES			21,615,865.16	20,736,798.00	-4.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,259,283.95	4,276,059.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	572,319.83	657,461.00	14.9%
Clerical, Technical and Office Salaries		2400	224,752.87	278,985.00	24.1%
Other Classified Salaries		2900	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,056,356.65	5,212,505.00	3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,173,211.74	1,289,993.00	10.0%
OASDI/Medicare/Alternative		3301-3302	383,958.33	394,342.00	2.7%
Health and Welfare Benefits		3401-3402	1,757,394.71	1,848,272.00	5.2%
Unemployment Insurance		3501-3502	2,499.79	2,573.00	2.9%
Workers' Compensation		3601-3602	52,178.25	54,125.00	3.7%
OPEB, Allocated		3701-3702	48,395.80	51,672.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,706.91	18,268.00	-7.3%
TOTAL, EMPLOYEE BENEFITS			3,437,345.53	3,659,245.00	6.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	854,797.85	825,000.00	-3.5%
Noncapitalized Equipment		4400	66,637.76	87,000.00	30.6%
Food		4700	9,813,018.91	8,265,360.00	-15.8%
TOTAL, BOOKS AND SUPPLIES			10,734,454.52	9,177,360.00	-14.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,982.11	32,000.00	6.7%
Dues and Memberships		5300	3,474.15	5,500.00	58.3%
Insurance		5400-5450	28,952.08	34,000.00	17.4%
Operations and Housekeeping Services		5500	170,225.15	207,000.00	21.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	521,273.40	380,000.00	-27.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,061.33	50,500.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	216,964.39	355,000.00	63.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,022,932.61	1,064,000.00	4.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,487,731.33	1,641,264.00	-34.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,487,731.33	1,641,264.00	-34.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	619,815.40	457,946.00	-26.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			619,815.40	457,946.00	-26.1%
TOTAL, EXPENDITURES			23,358,636.04	21,212,320.00	-9.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	17,386.46	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,386.46	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			17,386.46	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,181,628.20	16,034,941.00	-6.7%
3) Other State Revenue		8300-8599	4,085,593.15	4,350,000.00	6.5%
4) Other Local Revenue		8600-8799	348,643.81	351,857.00	0.9%
5) TOTAL, REVENUES			21,615,865.16	20,736,798.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		21,934,005.82	20,058,158.00	-8.6%
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		619,815.40	457,946.00	-26.1%
8) Plant Services	8000-8999		804,814.82	696,216.00	-13.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,358,636.04	21,212,320.00	-9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,742,770.88)	(475,522.00)	-72.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,386.46	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			17,386.46	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,725,384.42)	(475,522.00)	-72.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,591,675.98	3,866,291.56	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,675.98	3,866,291.56	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,675.98	3,866,291.56	-30.9%
2) Ending Balance, June 30 (E + F1e)			3,866,291.56	3,390,769.56	-12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	1,036,832.73	1,036,832.73	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,826,318.83	2,350,796.83	-16.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,816,681.87	2,341,159.87
9010	Other Restricted Local	9,636.96	9,636.96
Total, Restricted Balance		2,826,318.83	2,350,796.83

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,446,120.69	400,000.00	-83.6%
5) TOTAL, REVENUES			2,446,120.69	400,000.00	-83.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	342,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	42,508,624.15	40,366,741.00	-5.0%
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			42,851,124.15	40,366,741.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(40,405,003.46)	(39,966,741.00)	-1.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	50,011,373.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,011,373.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,606,369.54	(39,966,741.00)	-516.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,924,688.60	41,531,058.14	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,924,688.60	41,531,058.14	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,924,688.60	41,531,058.14	30.1%
2) Ending Balance, June 30 (E + F1e)			41,531,058.14	1,564,317.14	-96.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,531,058.14	1,564,317.14	-96.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	44,780,166.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	177,530.58		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	455,539.76		
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			45,413,237.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,882,178.93		
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			3,882,178.93		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			41,531,058.14		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,672,575.26	400,000.00	-76.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	773,545.43	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,446,120.69	400,000.00	-83.6%
TOTAL, REVENUES			2,446,120.69	400,000.00	-83.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	342,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,690.74	9,237.00	243.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	42,505,933.41	40,357,504.00	-5.1%
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			42,508,624.15	40,366,741.00	-5.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			42,851,124.15	40,366,741.00	-5.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	50,011,373.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			50,011,373.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,011,373.00	0.00	-100.0%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,446,120.69	400,000.00	-83.6%
5) TOTAL, REVENUES			2,446,120.69	400,000.00	-83.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		42,508,624.15	40,366,741.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	342,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			42,851,124.15	40,366,741.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(40,405,003.46)	(39,966,741.00)	-1.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	50,011,373.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,011,373.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,606,369.54	(39,966,741.00)	-516.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,924,688.60	41,531,058.14	30.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,924,688.60	41,531,058.14	30.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,924,688.60	41,531,058.14	30.1%
2) Ending Balance, June 30 (E + F1e)			41,531,058.14	1,564,317.14	-96.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,531,058.14	1,564,317.14	-96.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	41,531,058.14	1,564,317.14
Total, Restricted Balance		41,531,058.14	1,564,317.14

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,150,994.02	3,120,000.00	-1.0%
5) TOTAL, REVENUES			3,150,994.02	3,120,000.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,254,906.89	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,255,006.89	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			895,987.13	3,120,000.00	248.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,217,482.44	1,229,337.00	1.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,217,482.44)	(1,229,337.00)	1.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(321,495.31)	1,890,663.00	-688.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,704.04	5,622,208.73	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,704.04	5,622,208.73	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,943,704.04	5,622,208.73	-5.4%
2) Ending Balance, June 30 (E + F1e)			5,622,208.73	7,512,871.73	33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,622,208.73	7,512,871.73	33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,911,710.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	23,436.93		
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	19,115.55		
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			5,954,262.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	291,126.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,927.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			332,054.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,622,208.73		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,465,509.40	1,500,000.00	2.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	201,620.15	120,000.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	126,873.67	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,356,990.80	1,500,000.00	10.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,150,994.02	3,120,000.00	-1.0%
TOTAL, REVENUES			3,150,994.02	3,120,000.00	-1.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,254,906.89	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,254,906.89	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,255,006.89	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,217,482.44	1,229,337.00	1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,217,482.44	1,229,337.00	1.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,217,482.44)	(1,229,337.00)	1.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,150,994.02	3,120,000.00	-1.0%
5) TOTAL, REVENUES			3,150,994.02	3,120,000.00	-1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		100.00	0.00	-100.0%
8) Plant Services	8000-8999		2,254,906.89	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,255,006.89	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			895,987.13	3,120,000.00	248.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,217,482.44	1,229,337.00	1.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,217,482.44)	(1,229,337.00)	1.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(321,495.31)	1,890,663.00	-688.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,704.04	5,622,208.73	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,704.04	5,622,208.73	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,943,704.04	5,622,208.73	-5.4%
2) Ending Balance, June 30 (E + F1e)			5,622,208.73	7,512,871.73	33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,622,208.73	7,512,871.73	33.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,622,208.73	7,512,871.73
Total, Restricted Balance		5,622,208.73	7,512,871.73



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,016,219.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,611,324.53	800,000.00	-69.4%
5) TOTAL, REVENUES			7,627,543.53	800,000.00	-89.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,942.93	0.00	-100.0%
6) Capital Outlay		6000-6999	28,956,355.87	1,947,084.00	-93.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,960,298.80	1,947,084.00	-93.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,332,755.27)	(1,147,084.00)	-94.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,332,755.27)	(1,147,084.00)	-94.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,089,719.33	31,756,964.06	-40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,089,719.33	31,756,964.06	-40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,089,719.33	31,756,964.06	-40.2%
2) Ending Balance, June 30 (E + F1e)			31,756,964.06	30,609,880.06	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,059,833.55	26,112,749.55	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,697,130.51	4,497,130.51	21.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,394,563.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	140,321.44		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			35,534,885.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,777,921.04		
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			3,777,921.04		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			31,756,964.06		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	5,016,219.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,016,219.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,600,748.10	800,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,010,576.43	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,611,324.53	800,000.00	-69.4%
TOTAL, REVENUES			7,627,543.53	800,000.00	-89.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,942.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,942.93	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,977.13	132,031.00	2,108.9%
Buildings and Improvements of Buildings		6200	28,950,378.74	1,815,053.00	-93.7%
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			28,956,355.87	1,947,084.00	-93.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,960,298.80	1,947,084.00	-93.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,016,219.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,611,324.53	800,000.00	-69.4%
5) TOTAL, REVENUES			7,627,543.53	800,000.00	-89.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,960,298.80	1,947,084.00	-93.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,960,298.80	1,947,084.00	-93.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(21,332,755.27)	(1,147,084.00)	-94.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,332,755.27)	(1,147,084.00)	-94.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,089,719.33	31,756,964.06	-40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,089,719.33	31,756,964.06	-40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,089,719.33	31,756,964.06	-40.2%
2) Ending Balance, June 30 (E + F1e)			31,756,964.06	30,609,880.06	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,059,833.55	26,112,749.55	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,697,130.51	4,497,130.51	21.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	28,059,833.55	26,112,749.55
Total, Restricted Balance		28,059,833.55	26,112,749.55

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,049,467.94	1,005,000.00	-75.2%
5) TOTAL, REVENUES			4,049,467.94	1,005,000.00	-75.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,388.76	25,883.00	-59.2%
6) Capital Outlay		6000-6999	23,533,914.23	42,358,312.00	80.0%
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			23,597,302.99	42,384,195.00	79.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,547,835.05)	(41,379,195.00)	111.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	6,000,000.00	-45.5%
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			11,000,000.00	6,000,000.00	-45.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,547,835.05)	(35,379,195.00)	313.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,582,226.89	77,034,391.84	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,582,226.89	77,034,391.84	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,582,226.89	77,034,391.84	-10.0%
2) Ending Balance, June 30 (E + F1e)			77,034,391.84	41,655,196.84	-45.9%
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	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	77,034,391.84	41,655,196.84	-45.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	69,532,644.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	275,661.56		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			79,808,306.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,773,349.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	565.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,773,914.70		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			77,034,391.84		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	2,641,413.46	1,005,000.00	-62.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,408,053.48	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,049,467.94	1,005,000.00	-75.2%
TOTAL, REVENUES			4,049,467.94	1,005,000.00	-75.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,044.47	21,883.00	-48.0%
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	21,344.29	4,000.00	-81.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,388.76	25,883.00	-59.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	663,388.16	108,190.00	-83.7%
Buildings and Improvements of Buildings		6200	22,870,526.07	41,682,032.00	82.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	456,340.00	New
Equipment Replacement		6500	0.00	111,750.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,533,914.23	42,358,312.00	80.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,597,302.99	42,384,195.00	79.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	11,000,000.00	6,000,000.00	-45.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,000,000.00	6,000,000.00	-45.5%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,000,000.00	6,000,000.00	-45.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,049,467.94	1,005,000.00	-75.2%
5) TOTAL, REVENUES			4,049,467.94	1,005,000.00	-75.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,597,302.99	42,384,195.00	79.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,597,302.99	42,384,195.00	79.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(19,547,835.05)	(41,379,195.00)	111.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,000,000.00	6,000,000.00	-45.5%
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			11,000,000.00	6,000,000.00	-45.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,547,835.05)	(35,379,195.00)	313.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,582,226.89	77,034,391.84	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,582,226.89	77,034,391.84	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,582,226.89	77,034,391.84	-10.0%
2) Ending Balance, June 30 (E + F1e)			77,034,391.84	41,655,196.84	-45.9%
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	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	77,034,391.84	41,655,196.84	-45.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,960.99	64,194.84	-21.7%
4) Other Local Revenue		8600-8799	14,209,304.96	11,595,603.87	-18.4%
5) TOTAL, REVENUES			14,291,265.95	11,659,798.71	-18.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	12,455,606.99	28,194,193.78	126.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,455,606.99	28,194,193.78	126.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,835,658.96	(16,534,395.07)	-1,000.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,997,427.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,997,427.60	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,833,086.56	(16,534,395.07)	-311.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,132,789.52	17,965,876.08	77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,132,789.52	17,965,876.08	77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,132,789.52	17,965,876.08	77.3%
2) Ending Balance, June 30 (E + F1e)			17,965,876.08	1,431,481.01	-92.0%
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	17,965,876.08	1,431,481.01	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,750,595.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	215,614.88		
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	812.46		
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			17,967,023.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,147.14		
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			1,147.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,965,876.08		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	81,960.99	64,194.84	-21.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			81,960.99	64,194.84	-21.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,631,267.11	10,529,456.20	-16.6%
Unsecured Roll		8612	906,815.02	1,066,147.67	17.6%
Prior Years' Taxes		8613	9,080.12	0.00	-100.0%
Supplemental Taxes		8614	300,332.62	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	320,613.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	41,196.43	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			14,209,304.96	11,595,603.87	-18.4%
TOTAL, REVENUES			14,291,265.95	11,659,798.71	-18.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,638,538.10	10,214,768.65	180.7%
Bond Interest and Other Service Charges		7434	8,817,068.89	17,979,425.13	103.9%
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)			12,455,606.99	28,194,193.78	126.4%
TOTAL, EXPENDITURES			12,455,606.99	28,194,193.78	126.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	5,997,427.60	0.00	-100.0%
(c) TOTAL, SOURCES			5,997,427.60	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,997,427.60	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,960.99	64,194.84	-21.7%
4) Other Local Revenue		8600-8799	14,209,304.96	11,595,603.87	-18.4%
5) TOTAL, REVENUES			14,291,265.95	11,659,798.71	-18.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,455,606.99	28,194,193.78	126.4%
10) TOTAL, EXPENDITURES			12,455,606.99	28,194,193.78	126.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,835,658.96	(16,534,395.07)	-1,000.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,997,427.60	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,997,427.60	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,833,086.56	(16,534,395.07)	-311.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,132,789.52	17,965,876.08	77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,132,789.52	17,965,876.08	77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,132,789.52	17,965,876.08	77.3%
2) Ending Balance, June 30 (E + F1e)			17,965,876.08	1,431,481.01	-92.0%
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	17,965,876.08	1,431,481.01	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	17,965,876.08	1,431,481.01
Total, Restricted Balance		17,965,876.08	1,431,481.01

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,409.15	20,000.00	-62.6%
5) TOTAL, REVENUES			53,409.15	20,000.00	-62.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,942,195.88	6,166,337.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,942,195.88	6,166,337.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,888,786.73)	(6,146,337.00)	4.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,968,268.00	6,166,337.00	3.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,968,268.00	6,166,337.00	3.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			79,481.27	20,000.00	-74.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,218.57	866,699.84	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,218.57	866,699.84	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,218.57	866,699.84	10.1%
2) Ending Balance, June 30 (E + F1e)			866,699.84	886,699.84	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	866,699.84	886,699.84	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	863,277.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,422.45		
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	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			866,699.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			866,699.84		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	36,445.15	20,000.00	-45.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,964.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,409.15	20,000.00	-62.6%
TOTAL, REVENUES			53,409.15	20,000.00	-62.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	3,212,195.88	3,336,337.00	3.9%
Other Debt Service - Principal		7439	2,730,000.00	2,830,000.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,942,195.88	6,166,337.00	3.8%
TOTAL, EXPENDITURES			5,942,195.88	6,166,337.00	3.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	5,968,268.00	6,166,337.00	3.3%
(a) TOTAL, INTERFUND TRANSFERS IN			5,968,268.00	6,166,337.00	3.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,968,268.00	6,166,337.00	3.3%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,409.15	20,000.00	-62.6%
5) TOTAL, REVENUES			53,409.15	20,000.00	-62.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,942,195.88	6,166,337.00	3.8%
10) TOTAL, EXPENDITURES			5,942,195.88	6,166,337.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(5,888,786.73)	(6,146,337.00)	4.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,968,268.00	6,166,337.00	3.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,968,268.00	6,166,337.00	3.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			79,481.27	20,000.00	-74.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,218.57	866,699.84	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,218.57	866,699.84	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,218.57	866,699.84	10.1%
2) Ending Balance, June 30 (E + F1e)			866,699.84	886,699.84	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	866,699.84	886,699.84	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,449.89	18,384.03	18,783.28	18,439.18	18,439.18	18,539.06
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	18,449.89	18,384.03	18,783.28	18,439.18	18,439.18	18,539.06
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	207.52	206.14	256.10	207.52	207.52	256.10
c. Special Education-NPS/LCI						
d. Special Education Extended Year	10.76	10.76		10.76	10.76	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	218.28	216.90	256.10	218.28	218.28	256.10
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	18,668.17	18,600.93	19,039.38	18,657.46	18,657.46	18,795.16
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,839,258.16	(.16)	24,839,258.00			24,839,258.00
Work in Progress	56,645,952.33	(.33)	56,645,952.00	114,938,528.00	48,093,128.00	123,491,352.00
Total capital assets not being depreciated	81,485,210.49	(.49)	81,485,210.00	114,938,528.00	48,093,128.00	148,330,610.00
Capital assets being depreciated:						
Land Improvements	28,099,696.48	.52	28,099,697.00	10,225,371.00		38,325,068.00
Buildings	529,142,048.96	.04	529,142,049.00	40,819,314.00		569,961,363.00
Equipment	61,556,597.16	(.16)	61,556,597.00	8,468,394.00	34,978.00	69,990,013.00
Total capital assets being depreciated	618,798,342.60	.40	618,798,343.00	59,513,079.00	34,978.00	678,276,444.00
Accumulated Depreciation for:						
Land Improvements	(14,877,606.65)	.65	(14,877,606.00)	(1,319,512.00)		(16,197,118.00)
Buildings	(114,988,093.84)	(.16)	(114,988,094.00)	(11,168,049.00)		(126,156,143.00)
Equipment	(37,784,842.38)	(.48)	(37,784,842.86)	(3,739,220.00)	(34,978.00)	(41,489,084.86)
Total accumulated depreciation	(167,650,542.87)	.01	(167,650,542.86)	(16,226,781.00)	(34,978.00)	(183,842,345.86)
Total capital assets being depreciated, net excluding lease and subscription assets	451,147,799.73	.41	451,147,800.14	43,286,298.00	0.00	494,434,098.14
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	532,633,010.22	(.08)	532,633,010.14	158,224,826.00	48,093,128.00	642,764,708.14
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	47.23%
	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.	\$29,044,618.86
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	\$173,185,497.13
	Appropriations Subject to Limit	\$173,185,497.13
	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	4.60%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 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:

Marisol Verduzco  
\_\_\_\_\_  
Name  
Chief Business & Administrative Services Officer  
\_\_\_\_\_  
Title  
(559) 662-6295  
\_\_\_\_\_  
Telephone  
mverduzco@mcsos.org  
\_\_\_\_\_  
E-mail Address

For School District:

Arelis Garcia  
\_\_\_\_\_  
Name  
Chief Financial Officer  
\_\_\_\_\_  
Title  
(559) 675-4500 ext 208  
\_\_\_\_\_  
Telephone  
ArelisGarcia@maderausd.org  
\_\_\_\_\_  
E-mail Address

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

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	Title I Migrant Ed	Title I Migrant Ed	ESSA CSI	SpEd: IDEA BASIC	SpEd: IDEA Private	SpEd: Early Intervening
FEDERAL CATALOG NUMBER	14329	14326	10005	15438	13379	10115	10119
RESOURCE CODE	3010	3060	3061	3182	3310	3311	3312
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8990
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	3,735,836.22			113,030.80	232,807.80		51,772.06
2. a. Current Year Award	16,239,016.00	273,308.14	107,117.86	523,147.00	1,539,621.00	13,601.00	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	16,239,016.00	273,308.14	107,117.86	523,147.00	1,539,621.00	13,601.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	19,974,852.22	273,308.14	107,117.86	636,177.80	1,772,428.80	13,601.00	51,772.06
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	11,218,455.07	191,662.67		243,818.26	284,579.46		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,218,455.07	191,662.67	0.00	243,818.26	284,579.46	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	11,811,510.40	273,308.14	107,117.86	583,665.73	1,772,428.80	13,601.00	51,772.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,811,510.40	273,308.14	107,117.86	583,665.73	1,772,428.80	13,601.00	51,772.06
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)	(593,055.33)	(81,645.47)	(107,117.86)	(339,847.47)	(1,487,849.34)	(13,601.00)	(51,772.06)
a. Unearned Revenue							

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

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	593,055.33	81,645.47	107,117.86	339,847.47	1,487,849.34	13,601.00	51,772.06
14. Unused Grant Award Calculation (line 4 minus line 9)	8,163,341.82	0.00	0.00	52,512.07	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	8,163,341.82			52,512.07			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,811,510.40	273,308.14	107,117.86	583,665.73	1,772,428.80	13,601.00	51,772.06

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	SPd: IDEA Mental Health	Career Tech Perkins	Title II	Title IV 21sct CCLCP	Title IV 21sct CCLCP	Title IV 21sct CCLCP	Title IV 21sct CCLCP
FEDERAL CATALOG NUMBER	15197	14894	14341	14535-3A	14535-4A	14349-3A	14349-4A
RESOURCE CODE	3327	3550	4035	4124	4124	4124	4124
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over			184,434.44	72,744.44	109,215.87	13,290.47	89,757.17
2. a. Current Year Award	235,696.00	389,153.00	1,484,204.00		763,500.00	456,129.62	731,175.50
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	235,696.00	389,153.00	1,484,204.00	0.00	763,500.00	456,129.62	731,175.50
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	235,696.00	389,153.00	1,668,638.44	72,744.44	872,715.87	469,420.09	820,932.67
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			167,486.44				
6. Cash Received in Current Year		212,346.42	869,506.00	72,744.44	681,840.87	355,387.70	638,138.81
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	212,346.42	1,036,992.44	72,744.44	681,840.87	355,387.70	638,138.81
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	235,696.00	389,153.00	874,079.92	72,744.44	820,169.37	469,420.09	820,932.67
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	235,696.00	389,153.00	874,079.92	72,744.44	820,169.37	469,420.09	820,932.67
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)	(235,696.00)	(176,806.58)	162,912.52	0.00	(138,328.50)	(114,032.39)	(182,793.86)
a. Unearned Revenue			162,912.52				

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
b. Accounts Payable							
c. Accounts Receivable	235,696.00	176,806.58			138,328.50	114,032.39	182,793.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	794,558.52	0.00	52,546.50	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			794,558.52		52,546.50		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	235,696.00	389,153.00	874,079.92	72,744.44	820,169.37	469,420.09	820,932.67

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	018	019	020	021
FEDERAL PROGRAM NAME	Title IV 21sct CCLCP	Title IV 21sct CCLCP	Title IV 21sct CCLCP	Title IV 21sct CCLCP	Title IV ESEA	BSCA-SCG	Title III Immigrant
FEDERAL CATALOG NUMBER	14349-5A	14765-3A	14765-4A	14765-5A	15396	15710	15146
RESOURCE CODE	4124	4124	4124	4124	4127	4129	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over		9,068.21	14,258.55		385,335.07	5,262,612.50	34,935.00
2. a. Current Year Award	2,377,365.00	25,000.00	100,000.00	200,000.00	863,418.00	2,655,000.00	51,115.00
b. Transferability (ESSA)							
c. Other Adjustments		(9,068.21)	(9,310.32)				
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,377,365.00	15,931.79	90,689.68	200,000.00	863,418.00	2,655,000.00	51,115.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,377,365.00	25,000.00	104,948.23	200,000.00	1,248,753.07	7,917,612.50	86,050.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year						5,262,612.50	17,904.00
6. Cash Received in Current Year	1,783,023.75	12,500.00	54,948.23	150,000.00	800,209.85	2,655,000.00	44,086.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,783,023.75	12,500.00	54,948.23	150,000.00	800,209.85	7,917,612.50	61,990.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,348,472.39	2,645.47	58,411.19	138,287.57	915,699.94	2,368,535.78	77,075.10
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,348,472.39	2,645.47	58,411.19	138,287.57	915,699.94	2,368,535.78	77,075.10
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)	(565,448.64)	9,854.53	(3,462.96)	11,712.43	(115,490.09)	5,549,076.72	(15,085.10)
a. Unearned Revenue		9,854.53		11,712.43		5,549,076.72	

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	018	019	020	021
b. Accounts Payable							
c. Accounts Receivable	565,448.64		3,462.96		115,490.09		15,085.10
14. Unused Grant Award Calculation (line 4 minus line 9)	28,892.61	22,354.53	46,537.04	61,712.43	333,053.13	5,549,076.72	8,974.90
15. If Carryover is allowed, enter line 14 amount here	28,892.61	22,354.53	46,537.04	61,712.43	333,053.13	5,549,076.72	8,974.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,348,472.39	2,645.47	58,411.19	138,287.57	915,699.94	2,368,535.78	77,075.10



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

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Title III LEP	Ed for Homeless Children	SUCCESS	STOP School Violence	School Base Mental Health	ABE:321	ASE SEC: 231
FEDERAL CATALOG NUMBER	14346	14332				14508	13978
RESOURCE CODE	4203	5630	5814	5815	5817	3905	3913
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	425,813.81		298,573.42	356,883.36	462,242.94		
2. a. Current Year Award	754,809.00	79,059.60			1,385,824.00	163,305.00	150,808.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	754,809.00	79,059.60	0.00	0.00	1,385,824.00	163,305.00	150,808.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,180,622.81	79,059.60	298,573.42	356,883.36	1,848,066.94	163,305.00	150,808.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	731,895.81	39,982.17	298,573.42	291,152.78	1,652,188.57	94,493.00	88,653.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	731,895.81	39,982.17	298,573.42	291,152.78	1,652,188.57	94,493.00	88,653.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	705,089.79	79,059.60	298,573.42	291,152.78	1,782,994.69	152,553.00	135,525.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	705,089.79	79,059.60	298,573.42	291,152.78	1,782,994.69	152,553.00	135,525.00
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)	26,806.02	(39,077.43)	0.00	0.00	(130,806.12)	(58,060.00)	(46,872.00)
a. Unearned Revenue	26,806.02						

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

Description	022	023	024	025	026	027	028
b. Accounts Payable							
c. Accounts Receivable		39,077.43			130,806.12	58,060.00	46,872.00
14. Unused Grant Award Calculation (line 4 minus line 9)	475,533.02	0.00	0.00	65,730.58	65,072.25	10,752.00	15,283.00
15. If Carryover is allowed, enter line 14 amount here	475,533.02				65,072.25		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	705,089.79	79,059.60	298,573.42	291,152.78	1,782,994.69	152,553.00	135,525.00

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

Description	029	030	
FEDERAL PROGRAM NAME	ABE ENG LIT	Institutionalized Adults	TOTAL
FEDERAL CATALOG NUMBER	14750	13971	
RESOURCE CODE	3926	3940	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carry over			11,852,612.13
2. a. Current Year Award	44,500.00	150,454.00	31,756,326.72
b. Transferability (ESSA)			0.00
c. Other Adjustments			(18,378.53)
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	44,500.00	150,454.00	31,737,948.19
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	44,500.00	150,454.00	43,590,560.32
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			5,448,002.94
6. Cash Received in Current Year	16,232.00	30,158.00	23,511,576.28
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	16,232.00	30,158.00	28,959,579.22
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	34,275.00	92,734.00	27,776,684.20
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	34,275.00	92,734.00	27,776,684.20
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)	(18,043.00)	(62,576.00)	1,182,895.02
a. Unearned Revenue			5,760,362.22

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

Description	029	030	
b. Accounts Payable			0.00
c. Accounts Receivable	18,043.00	62,576.00	4,577,467.20
14. Unused Grant Award Calculation (line 4 minus line 9)	10,225.00	57,720.00	15,813,876.12
15. If Carryover is allowed, enter line 14 amount here			15,654,165.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,275.00	92,734.00	27,776,684.20

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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	007
STATE PROGRAM NAME	ASES	21st CCLC	Universal Prekinder	CTE Incentive Grant	SpEd WorkAbility	AG Incentive	QRIS
RESOURCE CODE	6010	6010	6053	6387	6520	7010	6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	158,506.44	224,336.92	849,794.36	375,145.14		2,998.34	512,120.90
2. a. Current Year Award	2,644,224.32	254,500.00		1,137,484.00	20,000.00	25,503.28	149,940.00
b. Other Adjustments		(11,138.70)					
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,644,224.32	243,361.30	0.00	1,137,484.00	20,000.00	25,503.28	149,940.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,802,730.76	467,698.22	849,794.36	1,512,629.14	20,000.00	28,501.62	662,060.90
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			849,794.36				
6. Cash Received in Current Year	2,538,308.30	442,248.22		2,849,753.14	178.57	28,501.62	662,060.90
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,538,308.30	442,248.22	849,794.36	2,849,753.14	178.57	28,501.62	662,060.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,802,730.76	467,698.22	310,178.92	1,266,196.81	13,039.69	26,653.13	67,502.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,802,730.76	467,698.22	310,178.92	1,266,196.81	13,039.69	26,653.13	67,502.00
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)	(264,422.46)	(25,450.00)	539,615.44	1,583,556.33	(12,861.12)	1,848.49	594,558.90
a. Unearned Revenue			539,615.44	1,583,556.33		1,848.49	594,558.90
b. Accounts Payable							
c. Accounts Receivable	264,422.46	25,450.00			12,861.12		
14. Unused Grant Award Calculation							

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

Description	001	002	003	004	005	006	007
(line 4 minus line 9)	0.00	0.00	539,615.44	246,432.33	6,960.31	1,848.49	594,558.90
15. If Carryover is allowed, enter line 14 amount here			539,615.44	246,432.33		1,848.49	594,558.90
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,802,730.76	467,698.22	310,178.92	1,266,196.81	13,039.69	26,653.13	67,502.00

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

Description		008
STATE PROGRAM NAME	CD: ST Preschool	TOTAL
RESOURCE CODE	6105	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carry over		2,122,902.10
2. a. Current Year Award	3,707,928.73	7,939,580.33
b. Other Adjustments		(11,138.70)
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	3,707,928.73	7,928,441.63
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	3,707,928.73	10,051,343.73
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		849,794.36
6. Cash Received in Current Year	3,707,928.73	10,228,979.48
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	3,707,928.73	11,078,773.84
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	3,707,928.73	8,661,928.26
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	3,707,928.73	8,661,928.26
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	2,416,845.58
a. Unearned Revenue		2,719,579.16
b. Accounts Payable		0.00
c. Accounts Receivable		302,733.58
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,389,415.47

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

Description	008	
15. If Carry over is allowed, enter line 14 amount here		1,382,455.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,707,928.73	8,661,928.26



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

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

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

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

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

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Cash Received in Current Year		0.00
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)	0.00	0.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

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FEDERAL 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)		0.00
		0.00

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	Literacy Coaches	Educator Effectiveness	Lottery	CCSPP Cohort 1	CCSPP Cohort 2	CCSPP Cohort 3
RESOURCE CODE	2600	6211	6266	6300	63320	63322	63323
REVENUE OBJECT	8590	8590	8590	8560	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	27,277,035.60	5,507,771.76	1,046,067.94	2,745,379.88	403,455.47	750,709.63	
2. a. Current Year Award	25,112,819.00			1,868,563.23	2,280,000.00	3,330,000.00	2,115,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	25,112,819.00	0.00	0.00	1,868,563.23	2,280,000.00	3,330,000.00	2,115,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	52,389,854.60	5,507,771.76	1,046,067.94	4,613,943.11	2,683,455.47	4,080,709.63	2,115,000.00
<b>REVENUES</b>							
5. Cash Received in Current Year	25,112,819.00			1,169,500.23	2,280,000.00	3,330,000.00	2,115,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	699,063.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	699,063.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	25,112,819.00	0.00	0.00	1,868,563.23	2,280,000.00	3,330,000.00	2,115,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	31,202,280.86	1,336,664.96	1,046,067.94	1,580,280.04	2,037,655.05	2,140,217.69	1,457,138.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	31,202,280.86	1,336,664.96	1,046,067.94	1,580,280.04	2,037,655.05	2,140,217.69	1,457,138.31

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
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	21,187,573.74	4,171,106.80	0.00	3,033,663.07	645,800.42	1,940,491.94	657,861.69

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	Spec Ed	Mental Health Related Services	SpEd EIP Grant	Art, Music, Instructional	Art & Music in Schools Prop 28	CN: Kitchen Infrastructure & Training	Dual Enrollment Opportunities
RESOURCE CODE	6500	6546	6547	6762	6770	7032	7339
REVENUE OBJECT	8980	8590	8590	8590	8590	8520	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance			998,736.93	7,760,674.57	1,471,449.43	2,788,223.00	276,055.60
2. a. Current Year Award		1,536,013.00	958,853.00		3,595,226.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	1,536,013.00	958,853.00	0.00	3,595,226.00	0.00	0.00
3. Required Matching Funds/Other	23,638,647.28						
4. Total Available Award							
(sum lines 1, 2c, & 3)	23,638,647.28	1,536,013.00	1,957,589.93	7,760,674.57	5,066,675.43	2,788,223.00	276,055.60
<b>REVENUES</b>							
5. Cash Received in Current Year		1,536,013.00	958,853.00		3,595,226.00		(30,000.00)
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
8. Contributed Matching Funds	23,638,647.28						
9. Total Available							
(sum lines 5, 7c, & 8)	23,638,647.28	1,536,013.00	958,853.00	0.00	3,595,226.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	23,638,647.28	1,536,013.00	1,054,423.92	4,662,371.76	2,585,522.39	2,788,223.00	84,966.31
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	23,638,647.28	1,536,013.00	1,054,423.92	4,662,371.76	2,585,522.39	2,788,223.00	84,966.31

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
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	903,166.01	3,098,302.81	2,481,153.04	0.00	191,089.29



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

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	LCFF Equity Multiplier	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Learning Recovery Emergency Block Grant	Dual Language Immersion Grant	Literacy Screenings	M&O
RESOURCE CODE	7399	7412	7413	7435	78101	78102	8150
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	1,152,608.00	787,517.37	207,153.15	25,889,268.38	33,564.21		
2. a. Current Year Award	1,038,591.00				76,000.00	90,771.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,038,591.00	0.00	0.00	0.00	76,000.00	90,771.00	0.00
3. Required Matching Funds/Other							14,354,311.81
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,191,199.00	787,517.37	207,153.15	25,889,268.38	109,564.21	90,771.00	14,354,311.81
<b>REVENUES</b>							
5. Cash Received in Current Year	1,038,591.00				76,000.00	90,771.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							14,354,311.81
9. Total Available							
(sum lines 5, 7c, & 8)	1,038,591.00	0.00	0.00	0.00	76,000.00	90,771.00	14,354,311.81
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,130,156.79	647,016.26		18,946,630.05	109,564.21		14,354,311.81
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	015	016	017	018	019	020	021
(line 10 plus line 11)	1,130,156.79	647,016.26	0.00	18,946,630.05	109,564.21	0.00	14,354,311.81
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	1,061,042.21	140,501.11	207,153.15	6,942,638.33	0.00	90,771.00	0.00

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

Description	022	023	024	025	026	027	
STATE PROGRAM NAME	Adults In Correctional Facilities	CalWorks	Adult Ed CAEP	Child Dev : ARP	State Preschool	Other Restricted State: Early Ed CA State Preschool Program	<b>TOTAL</b>
RESOURCE CODE	6015	6371	6391	5059	6130	7810	
REVENUE OBJECT	8590	8590	8590	8290	8990	8590	
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	115,968.00	14,832.50	125,058.49	14,380.42	467,922.96	1,067,268.00	80,901,101.29
2. a. Current Year Award	84,761.00	37,679.00	1,235,106.00		152,627.03	488,040.00	44,000,049.26
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	84,761.00	37,679.00	1,235,106.00	0.00	152,627.03	488,040.00	44,000,049.26
3. Required Matching Funds/Other							37,992,959.09
4. Total Available Award (sum lines 1, 2c, & 3)	200,729.00	52,511.50	1,360,164.49	14,380.42	620,549.99	1,555,308.00	162,894,109.64
<b>REVENUES</b>							
5. Cash Received in Current Year	84,761.00	37,679.00	1,132,180.50		152,627.03	488,040.00	43,168,060.76
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	102,925.50	0.00	0.00	0.00	831,988.50
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	102,925.50	0.00	0.00	0.00	831,988.50
8. Contributed Matching Funds							37,992,959.09
9. Total Available (sum lines 5, 7c, & 8)	84,761.00	37,679.00	1,235,106.00	0.00	152,627.03	488,040.00	81,993,008.35
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	40,479.23	50,978.08	1,316,047.71	14,380.42		218,068.93	113,978,106.00
11. Non Donor-Authorized Expenditures							0.00

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

Description	022	023	024	025	026	027	
12. Total Expenditures (line 10 plus line 11)	40,479.23	50,978.08	1,316,047.71	14,380.42	0.00	218,068.93	113,978,106.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	160,249.77	1,533.42	44,116.78	0.00	620,549.99	1,337,239.07	48,916,003.64

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

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Heluna Health	Donations	Scholarships	MUSD Counselor	MUSD Counselor	JBT Food Tech	Medi-Cal LEA
RESOURCE CODE	9010	9170	9175	9176	9176	9176	9564
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)				Site 400	Site 490		
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance		586,376.09	900.00	710.58	1,427.00	6,708.12	361,523.03
2. a. Current Year Award	750,000.00	578,027.84	200.00	600.00	700.00		3,318,469.25
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	750,000.00	578,027.84	200.00	600.00	700.00	0.00	3,318,469.25
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	750,000.00	1,164,403.93	1,100.00	1,310.58	2,127.00	6,708.12	3,679,992.28
<b>REVENUES</b>							
5. Cash Received in Current Year	750,000.00	578,027.84	200.00	600.00	700.00		3,318,469.25
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	750,000.00	578,027.84	200.00	600.00	700.00	0.00	3,318,469.25
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	190,070.77	384,558.27	400.00	600.00	1,400.00	6,164.04	2,883,483.51
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	190,070.77	384,558.27	400.00	600.00	1,400.00	6,164.04	2,883,483.51

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

Description	001	002	003	004	005	006	007
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	559,929.23	779,845.66	700.00	710.58	727.00	544.08	796,508.77

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

Description	008	009	010	
LOCAL PROGRAM NAME	Jail Contract	Healthcare Pathways	Adult Ed Fees	<b>TOTAL</b>
RESOURCE CODE	9010	9010	9120	
REVENUE OBJECT	8690	8690	8671	
LOCAL DESCRIPTION (if any)	Dept 7580	Dept 7780		
<b>AWARD</b>				
1. Prior Year Restricted				
Ending Balance			31,630.12	989,274.94
2. a. Current Year Award	135,823.42	219,596.00	14,625.40	5,018,041.91
b. Other Adjustments	(8,989.12)			(8,989.12)
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	126,834.30	219,596.00	14,625.40	5,009,052.79
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	126,834.30	219,596.00	46,255.52	5,998,327.73
<b>REVENUES</b>				
5. Cash Received in Current Year	115,756.86	219,596.00	14,625.40	4,997,975.35
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	11,077.44	0.00	0.00	11,077.44
b. Noncurrent Accounts				
Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	11,077.44	0.00	0.00	11,077.44
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	126,834.30	219,596.00	14,625.40	5,009,052.79
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	126,834.30		4,726.97	3,598,237.86
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

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

Description	008	009	010	
(line 10 plus line 11)	126,834.30	0.00	4,726.97	3,598,237.86
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	0.00	219,596.00	41,528.55	2,400,089.87



**Application for Exemption from the Required Expenditures for Classroom  
Teachers' Salaries**

*Pursuant to Education Code Section 41372*

To: County Superintendent of Schools

For 2024-25 fiscal year, the Madera Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

☐ Serious hardship to the school district  
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

☒ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts  
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

☐ Deficiency is less than \$1,000.00 (exemption is automatically approved)

**A. Deficiency Amount**

(Source: Form CEA)

- |   |                         |
|---|-------------------------|
| 1. Enter the minimum percentage for your district type.<br>(60% Elementary/ 50% High School/ 55% Unified) | <u>55.0</u> %           |
| 2. Enter the percentage spent by your district.   | <u>47.23</u> %          |
| 3. Percentage below the minimum.<br>(Line 1 minus line 2)   | <u>7.77</u> %           |
| 4. Enter the district's current expense of education (Form CEA)   | <u>\$373,804,618.59</u> |
| 5. Deficiency Amount.<br>(Line 3 times line 4)  | <u>\$ 29,044,618.86</u> |

**B. Certification of the School District Governing Board**

It is hereby certified that the information contained in this application is true and correct.

_____	Board President
Signature of Authorized Official	Title

Rey Seibert	9/09/2025
Print Name of Authorized Official	Date

**C. Decision of the County Superintendent of Schools**  
**(Completed by the County Superintendent of Schools or Designee)**

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

\_\_\_\_\_ I am granting the request for exemption from the requirements of *Education Code* Section 41372.

\_\_\_\_\_ I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$\_\_\_\_\_ (A written explanation of the reason(s) for approving a partial exemption is attached.)

\_\_\_\_\_ I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

_____	_____ /
Signature of County Superintendent	County Office/Date

_____	_____ /
Signature of Authorized Designee	Title of Authorized Designee/Date

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	144,695,900.65	301	0.00	303	144,695,900.65	305	360,416.25		307	144,335,484.40	309
2000 - Classified Salaries	62,474,802.42	311	132,417.92	313	62,342,384.50	315	5,905,648.40		317	56,436,736.10	319
3000 - Employee Benefits	112,956,728.90	321	2,036,328.33	323	110,920,400.57	325	3,652,819.68		327	107,267,580.89	329
4000 - Books, Supplies Equip Replace. (6500)	21,050,701.81	331	142,040.13	333	20,908,661.68	335	6,540,345.89		337	14,368,315.79	339
5000 - Services . . . & 7300 - Indirect Costs	57,767,453.91	341	8,175.63	343	57,759,278.28	345	6,362,776.87		347	51,396,501.41	349
TOTAL					396,626,625.68	365	TOTAL			373,804,618.59	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	106,146,089.42	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	8,710,065.58	380
3. STRS. . . . .	3101 & 3102	28,091,247.50	382
4. PERS. . . . .	3201 & 3202	2,715,403.95	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,473,888.21	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	27,015,845.73	385
7. Unemployment Insurance. . . . .	3501 & 3502	57,693.07	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,196,654.85	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	609,443.48	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		177,016,331.79	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). . . . .		477,858.41	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		176,538,473.38	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. . . . .		47.23%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

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

**Madera Unified School District**  
**2024/2025 Certificated Salary Schedule**  
 (Based on 2023/2024 @ 183 Days)

**NEW TEACHER INCENTIVE SCHEDULE (Preliminary/Professional/Clear Credential)**

**Based on 183 Work Days**

	CTC Child Center Permit	BA With Valid Credential	BA+15 Units W/Valid Credential	BA+30 Units W/Valid Credential	BA+45 Units W/Valid Credential	BA+60 Units W/Valid Credential	BA+75 Units W/Valid Credential	
Step	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI	CLASS VII	Step
1	\$ 38,287	\$ 52,709	\$ 54,633	\$ 56,626	\$ 58,694	\$ 60,837	\$ 63,056	1
2	\$ 39,684	\$ 54,633	\$ 56,626	\$ 58,694	\$ 60,837	\$ 63,056	\$ 65,358	2
3	\$ 41,131	\$ 56,626	\$ 58,694	\$ 60,837	\$ 63,056	\$ 65,358	\$ 67,743	3
4	\$ 42,634	\$ 58,694	\$ 60,837	\$ 63,056	\$ 65,358	\$ 67,743	\$ 70,215	4
5	\$ 44,191	\$ 60,837	\$ 63,056	\$ 65,358	\$ 67,743	\$ 70,215	\$ 72,775	5
6		\$ 63,056	\$ 65,358	\$ 67,743	\$ 70,215	\$ 72,775	\$ 75,434	6
7		\$ 65,358	\$ 67,743	\$ 70,215	\$ 72,775	\$ 75,434	\$ 78,187	7
8			\$ 70,215	\$ 72,775	\$ 75,434	\$ 78,187	\$ 81,042	8
9				\$ 75,434	\$ 78,187	\$ 81,042	\$ 83,997	9
10				\$ 78,187	\$ 81,042	\$ 83,997	\$ 87,066	10
11					\$ 83,997	\$ 87,066	\$ 90,245	11
12						\$ 90,245	\$ 93,539	12
13						\$ 93,539	\$ 96,952	13
14						\$ 96,952	\$ 100,493	14

**COUNSELORS & HEAD COUNSELORS Salary Schedule Based on 198 Work Days**

Step	CLASS X	Step
1	\$ 84,186	1
2	\$ 90,359	2
3	\$ 93,569	3
4	\$ 96,885	4
5	\$ 100,327	5
6	\$ 103,887	6

**Longevity:**

**ANNUAL AMOUNT**

15th Year of Service, 10 Years Completed in M.U.S.D.	\$ 2,000
16th Year of Service, 11 Years Completed in M.U.S.D.	\$ 2,750
17th Year of Service, 12 Years Completed in M.U.S.D.	\$ 3,500
18th Year of Service, 13 Years Completed in M.U.S.D.	\$ 4,250
19th Year of Service, 14 Years Completed in M.U.S.D.	\$ 5,000
20+ Years of Service, 15+ Years Completed in M.U.S.D.	\$ 5,750
25+ Years of Service, 20+ Years Completed in M.U.S.D.	\$ 6,500
30+ Years of Service, 25+ Years Completed in M.U.S.D.	\$ 7,250

Longevity increments added to base salary, provided the following provisions have been met:

1. Must have completed at least 14 years of service to education in a certificated position
2. Of the required 14 years, ten years must have been in M.U.S.D. or component thereof

**CTE PLACEMENT:**

<b>CLASS II</b>	CTE Credential
<b>CLASS III</b>	CTE Credential +15 units (or License equivalent hours)*
<b>CLASS IV</b>	CTE Credential +30 units (or License equivalent hours)*
<b>CLASS V</b>	CTE Credential +45 units (or License equivalent hours)*
<b>CLASS VI</b>	CTE Credential +60 units (or License equivalent hours)*
<b>CLASS VII</b>	CTE Credential +75 units (or License equivalent hours)*

\*1 unit = 15 hours of Licensed Hours

**ADVANCED DEGREE**

<b>Masters:</b>	\$1,500	will be added annually to salaries of those holding Masters Degrees
<b>Doctorate:</b>	\$2,000	will be added annually to salaries of those holding Doctorate Degrees

MUSD Board of Education Approval

Motion #:                      Date:

Document #:

Effective:

ma/24-25 183



**Madera Unified School District**  
**2025/2026 Certificated Salary Schedule**  
 (Based on 2024/2025 @ 184 Days)

**NEW TEACHER INCENTIVE SCHEDULE (Preliminary/Professional/Clear Credential)**

**Based on 184 Work Days**

	CTC Child Center Permit	BA With Valid Credential	BA+15 Units W/Valid Credential	BA+30 Units W/Valid Credential	BA+45 Units W/Valid Credential	BA+60 Units W/Valid Credential	BA+75 Units W/Valid Credential	
Step	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI	CLASS VII	Step
1	\$ 38,496	\$ 52,998	\$ 54,931	\$ 56,935	\$ 59,014	\$ 61,169	\$ 63,401	1
2	\$ 39,900	\$ 54,931	\$ 56,935	\$ 59,014	\$ 61,169	\$ 63,401	\$ 65,716	2
3	\$ 41,356	\$ 56,935	\$ 59,014	\$ 61,169	\$ 63,401	\$ 65,716	\$ 68,113	3
4	\$ 42,866	\$ 59,014	\$ 61,169	\$ 63,401	\$ 65,716	\$ 68,113	\$ 70,599	4
5	\$ 44,432	\$ 61,169	\$ 63,401	\$ 65,716	\$ 68,113	\$ 70,599	\$ 73,173	5
6		\$ 63,401	\$ 65,716	\$ 68,113	\$ 70,599	\$ 73,173	\$ 75,847	6
7		\$ 65,716	\$ 68,113	\$ 70,599	\$ 73,173	\$ 75,847	\$ 78,614	7
8			\$ 70,599	\$ 73,173	\$ 75,847	\$ 78,614	\$ 81,484	8
9				\$ 75,847	\$ 78,614	\$ 81,484	\$ 84,456	9
10				\$ 78,614	\$ 81,484	\$ 84,456	\$ 87,542	10
11					\$ 84,456	\$ 87,542	\$ 90,738	11
12						\$ 90,738	\$ 94,050	12
13						\$ 94,050	\$ 97,481	13
14						\$ 97,481	\$ 101,042	14

**COUNSELORS & HEAD COUNSELORS Salary Schedule Based on 198 Work Days**

Step	CLASS X	Step
1	\$ 84,186	1
2	\$ 90,359	2
3	\$ 93,569	3
4	\$ 96,885	4
5	\$ 100,327	5
6	\$ 103,887	6

**Longevity:**

**ANNUAL AMOUNT**

15th Year of Service, 10 Years Completed in M.U.S.D.	\$ 2,000
16th Year of Service, 11 Years Completed in M.U.S.D.	\$ 2,750
17th Year of Service, 12 Years Completed in M.U.S.D.	\$ 3,500
18th Year of Service, 13 Years Completed in M.U.S.D.	\$ 4,250
19th Year of Service, 14 Years Completed in M.U.S.D.	\$ 5,000
20+ Years of Service, 15+ Years Completed in M.U.S.D.	\$ 5,750
25+ Years of Service, 20+ Years Completed in M.U.S.D.	\$ 6,500
30+ Years of Service, 25+ Years Completed in M.U.S.D.	\$ 7,250

Longevity increments added to base salary, provided the following provisions have been met:

1. Must have completed at least 14 years of service to education in a certificated position
2. Of the required 14 years, ten years must have been in M.U.S.D. or component thereof

**CTE PLACEMENT:**

<b>CLASS II</b>	CTE Credential
<b>CLASS III</b>	CTE Credential +15 units (or License equivalent hours)*
<b>CLASS IV</b>	CTE Credential +30 units (or License equivalent hours)*
<b>CLASS V</b>	CTE Credential +45 units (or License equivalent hours)*
<b>CLASS VI</b>	CTE Credential +60 units (or License equivalent hours)*
<b>CLASS VII</b>	CTE Credential +75 units (or License equivalent hours)*

\*1 unit = 15 hours of Licensed Hours

**ADVANCED DEGREE**

<b>Masters:</b>	\$1,500	will be added annually to salaries of those holding Masters Degrees
<b>Doctorate:</b>	\$2,000	will be added annually to salaries of those holding Doctorate Degrees

MUSD Board of Education Approval

Motion #:                      Date:

Document #:

Effective:

ma/25-26 184

# GOLDEN VALLEY UNIFIED SCHOOL DISTRICT

## CERTIFICATED SALARY SCHEDULE

### 2024/2025

### 183 Days

	Class I BA + Emerg. Cred. Intern or Waiver	Class II BA + 29 Units & Full Cred.	Class III BA + 30-44 Units	Class IV BA + 45-59 Units	Class V BA + 60-74 Units	Class VI BA + 75 Units
1	\$ 53,680.33	\$ 57,038.39	\$ 58,175.16	\$ 59,340.59	\$ 60,527.17	\$ 61,738.68
2	\$ 53,847.18	\$ 58,920.98	\$ 60,097.62	\$ 61,291.67	\$ 62,524.33	\$ 63,775.66
3	\$ 54,017.75	\$ 60,865.84	\$ 62,081.07	\$ 63,322.46	\$ 64,588.71	\$ 65,879.90
4	\$ -	\$ 62,871.72	\$ 64,129.27	\$ 65,410.47	\$ 66,719.10	\$ 68,052.60
5	\$ -	\$ 64,943.58	\$ 66,244.70	\$ 67,569.49	\$ 68,921.68	\$ 70,297.54
6	\$ -	\$ 67,091.38	\$ 68,432.37	\$ 69,291.49	\$ 71,197.74	\$ 72,618.41
7	\$ -	\$ 69,302.70	\$ 70,688.50	\$ 72,099.20	\$ 73,544.78	\$ 75,016.50
8	\$ -	\$ 71,592.46	\$ 73,021.83	\$ 74,444.99	\$ 75,971.50	\$ 77,493.01
9	\$ -	\$ 73,954.41	\$ 75,432.36	\$ 76,940.18	\$ 78,480.39	\$ 80,047.97
10	\$ -	\$ 76,393.58	\$ 77,921.33	\$ 79,480.20	\$ 81,068.97	\$ 82,692.58
11	\$ -	\$ -	\$ 80,491.24	\$ 82,101.16	\$ 83,744.70	\$ 85,418.11
12	\$ -	\$ -	\$ -	\$ -	\$ 86,505.09	\$ 88,238.28
13	\$ -	\$ -	\$ -	\$ -	\$ 89,244.33	\$ 91,148.11
14	\$ -	\$ -	\$ -	\$ -	\$ 92,311.04	\$ 94,160.02
15	\$ -	\$ -	\$ -	\$ -	\$ 95,359.05	\$ 97,266.57
16	\$ -	\$ -	\$ -	\$ -	\$ 96,408.68	\$ 98,336.11
17	\$ -	\$ -	\$ -	\$ -	\$ 97,453.35	\$ 99,403.17
18	\$ -	\$ -	\$ -	\$ -	\$ 98,504.22	\$ 100,475.21
19	\$ -	\$ -	\$ -	\$ -	\$ 99,553.82	\$ 101,543.50
20	\$ -	\$ -	\$ -	\$ -	\$ 100,603.46	\$ 102,616.79

\*Ag Teachers - 213 duty days

\*HS Band Teacher - 193 duty days

Stipend for Masters \$1,200

Stipend for Doctorate \$1,750

#### ***Longevity/Career Stipend***

A longevity stipend will be provided to teachers who have completed 20 yrs of service, of which 15 yrs must be with Golden Valley Unified School District

20-25 \$1,350 Annually

26+ \$1,750 In addition to the \$1,350.00 for a total of \$3,100 Annually

**Board of Trustees Ratified Date: June 25, 2024**

**CENTRAL UNIFIED SCHOOL DISTRICT**  
**Appendix A-1: Certificated Salary Schedule**  
**2025-2026: 185 Days**  
**Date of Revision: June 24, 2025**  
**Effective July 1, 2025**

CLASS 0 (BA +/- 30) Non Fully Credentialed			CLASS I BA + 30		CLASS II BA + 45		CLASS III BA + 60		CLASS IV BA + 75	
Annual	Daily	STEP	Annual	Daily	Annual	Daily	Annual	Daily	Annual	Daily
\$59,013.15	\$318.99	1	\$63,216.35	\$341.71	\$65,586.20	\$354.52	\$68,440.75	\$369.95	\$71,421.10	\$386.06
Non-credentialed teachers will remain on the CLASS-0 salary schedule until a VALID California Teaching Credential is provided. Internship candidates are responsible for university cost.		2	\$65,741.60	\$355.36	\$68,111.45	\$368.17	\$70,971.55	\$383.63	\$73,966.70	\$399.82
		3	\$68,274.25	\$369.05	\$70,633.00	\$381.80	\$73,600.40	\$397.84	\$76,517.85	\$413.61
		4	\$70,801.35	\$382.71	\$73,154.55	\$395.43	\$76,042.40	\$411.04	\$79,067.15	\$427.39
		5	\$73,324.75	\$396.35	\$75,677.95	\$409.07	\$78,575.05	\$424.73	\$81,618.30	\$441.18
		6	\$78,384.50	\$423.70	\$80,724.75	\$436.35	\$83,649.60	\$452.16	\$86,724.30	\$468.78
		7	\$80,915.30	\$437.38	\$83,251.85	\$450.01	\$86,185.95	\$465.87	\$89,275.45	\$482.57
		8	\$83,447.95	\$451.07	\$85,773.40	\$463.64	\$88,720.45	\$479.57	\$91,828.45	\$496.37
		9	\$85,978.75	\$464.75	\$88,294.95	\$477.27	\$91,256.80	\$493.28	\$94,381.45	\$510.17
		10	\$88,504.00	\$478.40	\$90,823.90	\$490.94	\$93,793.15	\$506.99	\$96,927.05	\$523.93
		11			\$93,345.45	\$504.57	\$96,323.95	\$520.67	\$99,480.05	\$537.73
		12					\$98,860.30	\$534.38	\$102,025.65	\$551.49
		13							\$104,574.95	\$565.27
		14							\$107,126.10	\$579.06
		15							\$109,675.40	\$592.84
		16							\$112,230.25	\$606.65
		17							\$114,777.70	\$620.42
		18							\$117,328.85	\$634.21
		19							\$119,880.00	\$648.00

National Board Certification               \$2,108.99  
MA or 90 units will be paid               \$2,259.16  
Doctorate will be paid               \$2,823.92  
Credit for only one degree will be given

Board Approved : 6.24.2025



**FRESNO UNIFIED SCHOOL DISTRICT**

Basic Annual Salary Schedule 2025-2026

Effective July 1, 2025

Schedule A: Teachers and Librarians 185 Duty Days (8 hours)

**PLACEMENT ON THE SALARY SCHEDULE:** Full credit will be given for verified K-12 teaching or library service

Level (Step)	Class I (A01) Semester Units BA + 30-44 units BA <30**	Class II (A02) Semester Units BA + 45-59 units	Class III (A03) Semester Units BA + 60-74 units	Class IV (A04) Semester Units BA + 75-90 units	*Class V (A05) Semester Units PL Column
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**Non-Credentialed Teachers/Librarians**

0	\$62,302.08	\$66,040.26	\$69,778.30	\$73,516.19	\$75,721.68
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**Full-Credentialed Teachers/Librarians**

1**	\$69,250.83	\$72,988.72	\$76,726.90	\$80,465.23	\$82,894.95
2	\$69,778.30	\$73,516.19	\$77,254.37	\$80,992.56	\$83,422.27
3	\$73,516.19	\$77,254.37	\$80,992.56	\$84,730.89	\$87,272.64
4	\$77,254.37	\$80,992.56	\$84,730.89	\$88,468.63	\$91,122.71
5	\$80,992.56	\$84,730.89	\$88,468.63	\$92,206.96	\$94,973.23
6	\$84,730.89	\$88,468.63	\$92,206.96	\$95,944.85	\$98,823.15
7	\$88,468.63	\$92,206.96	\$95,944.85	\$99,683.18	\$102,673.82
8		\$95,944.85	\$99,683.18	\$103,421.22	\$106,523.89
9			\$103,421.22	\$107,159.55	\$110,374.26
10				\$110,897.58	\$114,224.33

All units earned beyond the Bachelor Degree must be upper division or graduate courses. Lower division courses in Mathematics, Foreign Language and Physical Science may be acceptable if not yet taken during undergraduate years.

Due to the compression of the 1999-2000 salary schedule, teachers/librarians with 7 yrs or less service credit will be placed on the salary level which represents their current year of service. For example, if you are coming into FUSD with 2 yrs experience from another district, you will begin at level 3.

Teachers/librarians with 8 or more years of experience will begin at the level representing completed years of experience. For example, if you are coming into FUSD with 8 yrs experience from another district, you will begin at level 8.

**Note:** Steps below solid line available only to personnel hired prior to 1969-70 school year. The general requirement for a unit member to be placed in Class 1 (A01) is a BA+30 units; however, exceptions may be made when conditions warrant such exceptions. \*\*Unit members with less than a BA+30 units shall advance beyond Class 1 (A01), Step 1 only if they were hired prior to 1969-70.

**\*Class V (A05)** effective July 1, 2015. Placement on Class V (A05) is contingent upon completion of 9 units of continual professional learning through the professional development office prior to the beginning of the new school year. There shall be no new members eligible for the PL Column effective as of January 1, 2024. All professional learning units and courses shall cease being offered effective January 1, 2024, and coursework to complete credits shall likewise cease effective January 1, 2024. Unit members on the PL Column as of November 1, 2023, will continue to receive PL Column compensation until June 30, 2026, or until they become ineligible for the PL Column, whichever is sooner. All PL Column placements and all language in the parties' collective bargaining agreement shall be eliminated effective July 1, 2026.

**ADDITIONS TO PLACEMENT ON THE BASIC SALARY SCHEDULE**

Annual	\$500 for BA + 90*
Annual	\$1000 for M.A. on all classes*
Annual	\$1500 for earned Doctorate*
Annual	\$1250 for National Board Certification for Teachers*

\* Additions are non-cumulative

Special Education Teachers receive a \$3000 stipend for a completed full school year. Bilingual Teachers receive a \$3000 stipend for teaching Bi-lingual classes for a completed full school year. In an event the year is not completed, the rate is pro-rated.

**\*\*\*\*\* Career Increment for FUSD Service Years \*\*\*\*\***

Career increment: Career increment of 1.6% each year from the 11th to the 15th year to a total of 8.0% at the 15th year and thereafter. Years of credited service for career increment purposes shall mean years of service in FUSD except that up to five (5) years of service credit shall be granted for out-of-district service. All regular District employment will apply for career increment.

For example, a teacher/librarian in Class IV (A04), level 10 meeting the appropriate years of service would receive the following compensation:

YRS OF SERVICE	% OF SALARY	CAREER INCREMENT	SALARY	*Professional Learning
11	1.60%	\$1,774.36	\$112,671.95	\$116,051.92
12	3.20%	\$3,548.72	\$114,446.31	\$117,879.51
13	4.80%	\$5,323.08	\$116,220.67	\$119,707.10
14	6.40%	\$7,097.45	\$117,995.03	\$121,534.68
15	8.00%	\$8,871.81	\$119,769.39	\$123,362.27

YRS OF SERVICE	CAREER INCREMENT AMOUNT
21-25	\$5,000
26+	\$10,000

**CLOVIS UNIFIED SCHOOL DISTRICT  
CERTIFICATED SALARY SCHEDULE  
2025-2026**

**EXHIBIT NO. 4151.20  
Appendix TBD**

**SCHEDULE A**

Step	Range I (0-29)		Range II (30-44)		Range III (45-59)		Range IV (60-74 or MA)		Range V (BA + 75)		Range VI (75 + MA)	
	Not Fully Credentialed		(Units Above BA) and/or Fully Credentialed		(Units Above BA)		(Units Above BA)		(Units Above BA)		(Units Above BA)	
Step	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly	Yearly	Monthly
1	\$58,559.00	\$4,879.92	\$62,951.00	\$5,245.92	\$65,154.00	\$5,429.50	\$67,434.00	\$5,619.50	\$69,032.00	\$5,752.67	\$71,103.00	\$5,925.25
2	\$60,609.00	\$5,050.75	\$65,154.00	\$5,429.50	\$67,434.00	\$5,619.50	\$69,795.00	\$5,816.25	\$71,449.00	\$5,954.08	\$73,593.00	\$6,132.75
3	\$62,730.00	\$5,227.50	\$67,434.00	\$5,619.50	\$69,795.00	\$5,816.25	\$72,238.00	\$6,019.83	\$73,950.00	\$6,162.50	\$76,169.00	\$6,347.42
4			\$69,795.00	\$5,816.25	\$72,238.00	\$6,019.83	\$74,765.00	\$6,230.42	\$76,537.00	\$6,378.08	\$78,834.00	\$6,569.50
5			\$72,238.00	\$6,019.83	\$74,765.00	\$6,230.42	\$77,383.00	\$6,448.58	\$79,217.00	\$6,601.42	\$81,593.00	\$6,799.42
6			\$74,765.00	\$6,230.42	\$77,383.00	\$6,448.58	\$80,090.00	\$6,674.17	\$81,990.00	\$6,832.50	\$84,449.00	\$7,037.42
7					\$79,719.00	\$6,643.25	\$82,509.00	\$6,875.75	\$84,464.00	\$7,038.67	\$86,999.00	\$7,249.92
8					\$82,127.00	\$6,843.92	\$85,000.00	\$7,083.33	\$87,016.00	\$7,251.33	\$89,626.00	\$7,468.83
9					\$84,607.00	\$7,050.58	\$87,568.00	\$7,297.33	\$89,643.00	\$7,470.25	\$92,333.00	\$7,694.42
10							\$90,213.00	\$7,517.75	\$92,351.00	\$7,695.92	\$95,122.00	\$7,926.83
11							\$92,937.00	\$7,744.75	\$95,140.00	\$7,928.33	\$97,995.00	\$8,166.25
12							\$95,745.00	\$7,978.75	\$98,013.00	\$8,167.75	\$100,954.00	\$8,412.83
13							\$98,636.00	\$8,219.67	\$100,974.00	\$8,414.50	\$104,003.00	\$8,666.92
14							\$101,614.00	\$8,467.83	\$104,023.00	\$8,668.58	\$107,143.00	\$8,928.58
15							\$104,683.00	\$8,723.58	\$107,164.00	\$8,930.33	\$110,380.00	\$9,198.33
20							\$109,603.00	\$9,133.58	\$112,201.00	\$9,350.08	\$115,567.00	\$9,630.58
25							\$114,755.00	\$9,562.92	\$117,475.00	\$9,789.58	\$120,999.00	\$10,083.25

**186 Duty Days**

<b>DOCTORATE STIPEND</b>	Doctorate Stipend (Board Policy No. 4151.30, 4251.30, 4351.30) = \$2,609.00
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CTE PLACEMENT				
RANGE II	RANGE III	RANGE IV	RANGE V	RANGE VI
CTE Credential	CTE Credential +45 units (or License equivalent hours)*	CTE Credential +60 units (or License equivalent hours)*	CTE Credential +75 units (or License equivalent hours)*	CTE Credential +75 units (or License equivalent hours)* with MA degree
*1 unit=15 hours of Licensed Hours				

**Madera Unified School District  
Salaries/Benefits Comparison 2024-25**

District:	School Days	Teacher Contracted Days/Hours	BA Only - 1st Year	BA 30+ 1st Year	BA 60+ 10th Year	Top of Range	**Benefits Employer Contribution	Are Negotiations Settled for 24/25 (Yes or No)	Additional Notes
Madera Unified	180	183/7.5	\$52,709	\$56,626	\$83,997	\$100,493	\$20,546	No	Longevity: 15th Year of Service, 10 Years Completed in M.U.S.D. - \$2,000 16th Year of Service, 11 Years Completed in M.U.S.D. - \$2,750 17th Year of Service, 12 Years Completed in M.U.S.D. - \$3,500 18th Year of Service, 13 Years Completed in M.U.S.D. - \$4,250 19th Year of Service, 14 Years Completed in M.U.S.D. - \$5,000 20+ Years of Service, 15+ Years Completed in M.U.S.D. - \$5,750 25+ Years of Service, 20+ Years Completed in M.U.S.D. - \$6,500 30+ Years of Service, 25+ Years Completed in M.U.S.D. - \$7,250  Master's Degree - \$1,500 Doctorate Degree - \$2,000
		HOURLY:	\$38.40	\$41.26	\$61.20	\$73.22			
Golden Valley	180	183/7.5	\$53,680	\$58,175	\$81,069	\$102,617	\$12,600	Yes	Longevity: 20-25 years- \$1,350 26+ years - \$3,100  Master's Degree - \$1,200 Doctorate Degree - \$1,750
		HOURLY:	\$39.11	\$42.39	\$59.07	\$74.77			
Central Unified School District	180	185/7.5	\$59,013	\$63,216	\$93,793	\$119,880	\$16,322	Yes	National Board Certification - \$2,108.99 MA or 90 units - \$2,259.16 Doctorate - \$2,823.92 Credit for only one degree will be given
		HOURLY:	\$42.53	\$45.56	\$67.60	\$86.40			
Fresno Unified School District	180	185/8	\$62,302	\$69,251	\$103,421	\$110,898	\$23,016	Yes	BA + 90 - \$500 MA on all classes - \$1000 Doctorate Degree - \$1500 National Board Certification - \$1,250  Longevity: 11 years - 1.6% 12 years - 3.2% 13 year - 4.8% 14 years - 6.4% 15 years - 8%  21-25 years - \$5,000 26+ years - \$10,000
		HOURLY:	\$42.10	\$46.79	\$69.88	\$74.93			
Clovis Unified School District	180	186/7.5	\$58,559	\$62,951	\$90,213	\$120,999	\$15,055	Yes	Doctorate Stipend - \$2,609
		HOURLY:	\$41.98	\$45.13	\$64.67	\$86.74			

MUSD      #5                      #5                      #4                      #5                      #2

\*Madera Unified - Pending Negotiations for 2024-25

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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	189,315,192.65	5,015,239.35	194,330,432.00	50,000,000.00	3,638,538.10	240,691,893.90	5,697,996.75
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	72,795,000.00		72,795,000.00		2,730,000.00	70,065,000.00	2,830,000.00
Leases Payable	12,307,771.57	556,589.43	12,864,361.00		720,170.21	12,144,190.79	759,384.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,941,475.12	58,932.88	2,000,408.00	214,646.04	1,040,351.27	1,174,702.77	1,035,925.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	20,384,176.74	1,536,234.26	21,920,411.00		2,081,874.86	19,838,536.14	1,994,305.00
Compensated Absences Payable	737,255.64	(.64)	737,255.00	22,546.00		759,801.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	297,480,871.72	7,166,995.28	304,647,867.00	50,237,192.04	10,210,934.44	344,674,124.60	12,317,610.75
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2023-24 Actual</b>			<b>2024-25 Actual</b>		
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)	168,823,437.16		168,823,437.16			173,185,497.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	18,856.78		18,856.78			18,668.17
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2023-24</b>			<b>Adjustments to 2024-25</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above e)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2024-25 P2 Report</b>			<b>2025-26 P2 Estimate</b>		
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)	18,668.17		18,668.17	18,657.46		18,657.46
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)			18,668.17			18,657.46
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	248,626.51		248,626.51	248,627.00		248,627.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	30,735,906.48		30,735,906.48	38,825,610.00		38,825,610.00
5. Unsecured Roll Taxes (Object 8042)	1,843,613.75		1,843,613.75	1,843,614.00		1,843,614.00
6. Prior Years' Taxes (Object 8043)	33,897.03		33,897.03	33,897.00		33,897.00
7. Supplemental Taxes (Object 8044)	2,030,661.07		2,030,661.07	2,030,661.00		2,030,661.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(4,198,396.00)		(4,198,396.00)

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,406,070.62		4,406,070.62	514,764.00		514,764.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	39,298,775.46	0.00	39,298,775.46	39,298,777.00	0.00	39,298,777.00
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)	39,298,775.46	0.00	39,298,775.46	39,298,777.00	0.00	39,298,777.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	14,354,311.81		14,354,311.81	14,980,180.00		14,980,180.00
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)	14,354,311.81	0.00	14,354,311.81	14,980,180.00	0.00	14,980,180.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	270,583,049.64		270,583,049.64	274,964,677.00		274,964,677.00
25. LCFF State Aid - Prior Years (Object 8019)	(4,047.69)		(4,047.69)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	270,579,001.95	0.00	270,579,001.95	274,964,677.00	0.00	274,964,677.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	429,789,906.88		429,789,906.88	437,359,439.00		437,359,439.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	11,465,785.87		11,465,785.87	3,000,000.00		3,000,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>			<b>2025-26 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			168,823,437.16			173,185,497.13
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9900			0.9994
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			173,185,497.13			184,228,039.96
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			39,298,775.46			39,298,777.00
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)			2,240,180.40			2,238,895.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			148,241,033.48			159,909,442.96
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			148,241,033.48			159,909,442.96
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])			5,140,251.74			1,375,875.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,439,027.20			40,674,652.84
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)			143,100,781.74			158,533,567.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,439,027.20			
b. State Subventions (Line D8)			143,100,781.74			
c. Less: Excluded Appropriations (Line C23)			14,354,311.81			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			173,185,497.13			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			173,185,497.13			184,228,039.96
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			173,185,497.13			

[illegible]



	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	448,751,886.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,361,597.20
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	8,175.63
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	27,183,002.49
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	391,038.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	15,809,099.46
6. All Other Financing Uses	All	9100	7699	10,275.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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.			
D. Plus additional MOE expenditures:				43,401,591.41
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	1,742,770.88
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				379,731,468.87
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)				18,600.93
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,414.65
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.)		339,220,634.61		18,022.51
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)		339,220,634.61		18,022.51
B. Required effort (Line A.2 times 90%)		305,298,571.15		16,220.26
C. Current year expenditures (Line I.E and Line II.B)		379,731,468.87		20,414.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 16,898,996.87
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 301,224,321.52

**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) 5.61%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 15,324,827.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,853,580.44

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	92,593.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,220,398.11
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)	36,131.70
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)	24,527,530.77
9. Carry-Forward Adjustment (Part IV, Line F)	(7,446,838.63)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,080,692.14
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	204,188,621.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	44,075,469.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	47,633,898.16
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,750,257.78
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,175.63
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	258,278.97
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,585,682.24
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)	1,455,855.89
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)	1,256.05
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)	37,358,890.82
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)	788,287.82
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)	1,140,797.25
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,975,928.76
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,689,730.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,438,070.40
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)	371,349,201.84
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.60%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	4.60%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	24,527,530.77
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	7,982,804.71
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.76%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.76%) times Part III, Line B19); zero if positive	(7,446,838.63)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(7,446,838.63)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.60%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3723419.32) is applied to the current year calculation and the remainder (\$-3723419.31) is deferred to one or more future years:	5.60%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2482279.54) is applied to the current year calculation and the remainder (\$-4964559.09) is deferred to one or more future years:	5.94%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(7,446,838.63)

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	13,324,036.94		2,745,379.88	16,069,416.82
2. State Lottery Revenue	8560	3,965,635.88		1,868,563.23	5,834,199.11
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)		17,289,672.82	0.00	4,613,943.11	21,903,615.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,057,790.06		1,518,386.31	4,576,176.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	787,676.69			787,676.69
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			61,893.73	61,893.73
6. Capital Outlay	6000-6999	5,899.63		0.00	5,899.63
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,851,366.38	0.00	1,580,280.04	5,431,646.42
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	13,438,306.44	0.00	3,033,663.07	16,471,969.51
<b>D. COMMENTS:</b>					
B5c: Charges for text books printed through our District Print Shop and web-based curriculum subscriptions					

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,500,383.03	392,057.06	103,777.64	16,848,012.64	33,874,978.74	824,419.52	8,134,237.26
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten	3.60	3.60	3.60	3.60			23.00
1110 Regular Education, K-12	849.20	849.20	849.20	849.20	1,891.00	1,891.00	6,293.00
3100 Alternative Schools							
3200 Continuation Schools	10.00	10.00	10.00	10.00	6.25	6.25	30.00
3300 Independent Study Centers	18.00	18.00	18.00	18.00	21.50	21.50	
3400 Opportunity Schools							
3550 Community Day Schools	5.00	5.00	5.00	5.00	22.81	22.81	53.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	53.00	53.00	53.00	53.00			
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)	102.40	102.40	102.40	102.40			339.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	14.00	14.00	14.00	14.00	18.00	18.00	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,055.20	1,055.20	1,055.20	1,055.20	1,959.56	1,959.56	6,738.00

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	628,251.99	95,468.10	723,720.09	49,471.32		773,191.41
1110	Regular Education, K-12	255,493,347.75	57,052,547.24	312,545,894.99	21,364,694.82		333,910,589.81
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,285,409.46	334,951.31	3,620,360.77	247,476.94		3,867,837.71
3300	Independent Study Centers	4,275,317.65	719,227.00	4,994,544.65	341,412.01		5,335,956.66
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,962,095.21	561,927.01	2,524,022.22	172,534.55		2,696,556.77
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	10,070,159.17	996,724.99	11,066,884.16	756,498.83		11,823,382.99
4110	Regular Education, Adult	112,280.36	0.00	112,280.36	7,675.15		119,955.51
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	439,524.63	0.00	439,524.63	30,044.58		469,569.21
5000-5999	Special Education	37,758,120.28	2,334,994.94	40,093,115.22	2,740,644.45		42,833,759.67
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	157,224.19	0.00	157,224.19	10,747.37		167,971.56
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					145,367.67	145,367.67
----	Enterprise					258,278.97	258,278.97
----	Facilities Acquisition & Construction					22,354,864.02	22,354,864.02
----	Other Outgo					22,604,449.13	22,604,449.13
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		582,025.35	582,025.35	1,811,376.30		2,393,401.65
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,003,246.09)		(1,003,246.09)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	314,181,730.69	62,677,865.94	376,859,596.63	26,529,330.23	45,362,959.79	448,751,886.65



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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	485,858.56	142,393.43	0.00	0.00	0.00	0.00	0.00			0.00	0.00	628,251.99
1110	Regular Education, K-12	174,924,114.44	11,381,568.62	4,050,826.74	23,273,369.30	15,506,249.07	0.00	20,825,363.65			5,531,855.93	0.00	255,493,347.75
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	2,102,102.11	0.00	3,112.37	351,301.48	603,517.60	0.00	0.00			225,375.90	0.00	3,285,409.46
3300	Independent Study Centers	3,048,837.38	0.00	969.92	384,937.38	743,424.32	0.00	0.00			97,148.65	0.00	4,275,317.65
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,086,834.30	0.00	0.00	344,203.36	314,843.86	0.00	0.00			216,213.69	0.00	1,962,095.21
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	9,410,882.70	552,749.41	0.00	0.00	0.00	0.00	0.00			106,527.06	0.00	10,070,159.17
4110	Regular Education, Adult	0.00	0.00	0.00	112,280.36	0.00	0.00	0.00			0.00	0.00	112,280.36
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	181,619.07	2,023.68	4,805.17	0.00	242,398.89	0.00	4,454.65			4,223.17	0.00	439,524.63
5000-5999	Special Education	24,161,172.74	1,681,824.50	0.00	0.00	10,209,009.29	1,706,113.75	0.00			0.00	0.00	37,758,120.28
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		8,175.63	0.00	149,048.56	0.00	157,224.19
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
<b>Total Direct Charged Costs</b>		215,401,421.30	13,760,559.64	4,059,714.20	24,466,091.88	27,619,443.03	1,706,113.75	20,829,818.30	8,175.63	0.00	6,330,392.96	0.00	314,181,730.69

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	67,702.08	0.00	27,766.02	95,468.10
1110	Regular Education, K-12	15,970,167.21	33,485,354.94	7,597,025.09	57,052,547.24
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	188,061.32	110,673.44	36,216.55	334,951.31
3300	Independent Study Centers	338,510.38	380,716.62	0.00	719,227.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	94,030.66	403,913.78	63,982.57	561,927.01
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	996,724.99	0.00	0.00	996,724.99
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,925,747.92	0.00	409,247.02	2,334,994.94
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	263,285.85	318,739.50	0.00	582,025.35
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		19,844,230.41	34,699,398.28	8,134,237.25	62,677,865.94

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

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,620,991.35
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	92,593.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,925,778.68
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,893,213.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	27,532,576.32
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	314,181,730.69
2	Total Allocated Costs (from Form PCR, Column 2, Total)	62,677,865.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	376,859,596.63
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,975,928.76
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,689,730.98
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	20,251,089.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	25,916,749.05
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	402,776,345.68
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.84%

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)	145,367.67				145,367.67
Enterprise (Objects 1000-5999, 6400-6920)		258,278.97			258,278.97
Facilities Acquisition & Construction (Objects 1000-6700)			22,354,864.02		22,354,864.02
Other Outgo (Objects 1000 - 7999)				22,604,449.13	22,604,449.13
<b>Total Other Costs</b>	145,367.67	258,278.97	22,354,864.02	22,604,449.13	45,362,959.79

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	(72,918.77)	0.00	(1,003,246.09)				
Other Sources/Uses Detail					40,927.44	15,809,099.46		
Fund Reconciliation							1,044,021.03	10,037,881.38
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	3,626.65	0.00	21,200.31	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,230.79	0.00	362,230.38	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	360,923.07
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	52,061.33	0.00	619,815.40	0.00				
Other Sources/Uses Detail					17,386.46	0.00		
Fund Reconciliation							37,881.38	641,605.14
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,217,482.44		
Fund Reconciliation							0.00	40,927.82
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,000,000.00	0.00		
Fund Reconciliation							10,000,000.00	565.00
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		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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					5,968,268.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
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	72,918.77	(72,918.77)	1,003,246.09	(1,003,246.09)	17,026,581.90	17,026,581.90	11,081,902.41	11,081,902.41



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

20 65243 0000000  
Report SEMA  
F8A3HBDFZ5(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,743.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,054,286.29		12,054,286.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,867,509.17		6,867,509.17
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,947,905.21		11,947,905.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	132,957.21		132,957.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,755,462.40		6,755,462.40
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	37,758,120.28	0.00	37,758,120.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,419,718.79		2,419,718.79
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	2,334,994.95							2,334,994.95
	Total Indirect Costs and PCR Allocations	2,334,994.95	0.00	0.00	0.00	0.00	2,419,718.79	0.00	4,754,713.74
	TOTAL COSTS	2,334,994.95	0.00	0.00	0.00	0.00	40,177,839.07	0.00	42,512,834.02
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,122,733.84		1,122,733.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	101,724.92		101,724.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	383,116.03		383,116.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,947.60		4,947.60
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,632,522.39	0.00	1,632,522.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	173,507.41		173,507.41
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	173,507.41	0.00	173,507.41
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,806,029.80	0.00	1,806,029.80

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

20 65243 0000000  
Report SEMA  
F8A3HBDFZ5(2024-25)

Object CodeDescription		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	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,806,029.80
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,931,552.45		10,931,552.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,765,784.25		6,765,784.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,564,789.18		11,564,789.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	128,009.61		128,009.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,735,462.40		6,735,462.40
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	36,125,597.89	0.00	36,125,597.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,246,211.38		2,246,211.38
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	2,334,994.95							2,334,994.95
	Total Indirect Costs and PCR Allocations	2,334,994.95	0.00	0.00	0.00	0.00	2,246,211.38	0.00	4,581,206.33
	TOTAL BEFORE OBJECT 8980	2,334,994.95	0.00	0.00	0.00	0.00	38,371,809.27	0.00	40,706,804.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								40,706,804.22
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	2,462,997.85		2,462,997.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,637,840.85		2,637,840.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,913,776.67		2,913,776.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	92,232.59		92,232.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	40,778.57		40,778.57
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	8,147,626.53	0.00	8,147,626.53

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

20 65243 0000000  
Report SEMA  
F8A3HBDFZ5(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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	8,147,626.53	0.00	8,147,626.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								16,824,288.98
	TOTAL COSTS								24,971,915.51

\* 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  
LEA Maintenance of Effort Calculation (LMC-A)

20 65243 0000000  
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SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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Special Education Maintenance of Effort  
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SELPA: Madera/Mariposa (AB)

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

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

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

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

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

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

(c)

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)

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

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

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SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

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

a. Total special education expenditures

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
42,512,834.02		
1,806,029.80		
40,706,804.22	33,186,348.29	
	0.00	
	33,186,348.29	
	0.00	
	0.00	
40,706,804.22	33,186,348.29	7,520,455.93
Actual FY 2024-25	Comparison Year 2023-24	Difference
42,512,834.02		

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2024-25 Actual vs. Actual Comparison Year**  
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b. Less: Expenditures paid from federal sources	1,806,029.80		
c. Expenditures paid from state and local sources	40,706,804.22	33,186,348.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		33,186,348.29	
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	40,706,804.22	33,186,348.29	
d. Special education unduplicated pupil count	1,743.00	1,743.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,354.45	19,039.79	4,314.66
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 FY 2024-25	Comparison Year 2023-24	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	24,971,915.51	23,167,369.88	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,167,369.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,971,915.51	23,167,369.88	1,804,545.63
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 2023-24	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	24,971,915.51	23,167,369.88	
Add/Less: Adjustments required for MOE calculation		0.00	

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

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Comparison year's expenditures, adjusted for MOE		23,167,369.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	24,971,915.51	23,167,369.88	
b. Special education unduplicated pupil count	1,743.00	1,743.00	
c. Per capita local expenditures (Test4a/Test4b)	14,326.97	13,291.66	1,035.31

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 .

Arelis Garcia

Contact Name

Chief Financial Officer

Title

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Telephone Number

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Email Address



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

20 65243 0000000  
Report SEMB  
F8A3HBDZF5(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,201.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	13,844,510.00		13,844,510.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,057,697.00		8,057,697.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,145,298.00		14,145,298.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	370,397.00		370,397.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,752,206.00		7,752,206.00
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	44,170,108.00	0.00	44,170,108.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,286,284.00		1,286,284.00
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	1,286,284.00	0.00	1,286,284.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	45,456,392.00	0.00	45,456,392.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,947,306.00		12,947,306.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,057,697.00		8,057,697.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,807,082.00		13,807,082.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	120,759.00		120,759.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,752,206.00		7,752,206.00
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	42,685,050.00	0.00	42,685,050.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,218,120.00		1,218,120.00
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	1,218,120.00	0.00	1,218,120.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	43,903,170.00	0.00	43,903,170.00

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

20 65243 0000000  
Report SEMB  
F8A3HBDFZ5(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									43,903,170.00
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	2,850,304.00		2,850,304.00
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	2,499,449.00		2,499,449.00
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	3,170,134.00		3,170,134.00
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	68,759.00		68,759.00
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	6,820,000.00		6,820,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		0.00	0.00	0.00	0.00	0.00	15,408,646.00	0.00	15,408,646.00
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	15,408,646.00	0.00	15,408,646.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									20,850,942.00
	TOTAL COSTS									36,259,588.00

\* 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)

20 65243 0000000  
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								2,201.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,054,286.29		12,054,286.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,867,509.17		6,867,509.17
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,947,905.21		11,947,905.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	132,957.21		132,957.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,755,462.40		6,755,462.40
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	37,758,120.28	0.00	37,758,120.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,419,718.79		2,419,718.79
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)	2,334,994.95							2,334,994.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,419,718.79	0.00	2,419,718.79
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	40,177,839.07	0.00	40,177,839.07
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,122,733.84		1,122,733.84
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	101,724.92		101,724.92
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	383,116.03		383,116.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,947.60		4,947.60
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,632,522.39	0.00	1,632,522.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	173,507.41		173,507.41
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	173,507.41	0.00	173,507.41
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,806,029.80	0.00	1,806,029.80

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

20 65243 0000000  
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F8A3HBDFZ5(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,806,029.80
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,931,552.45		10,931,552.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	6,765,784.25		6,765,784.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	11,564,789.18		11,564,789.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	128,009.61		128,009.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,735,462.40		6,735,462.40
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	36,125,597.89	0.00	36,125,597.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,246,211.38		2,246,211.38
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)	2,334,994.95							2,334,994.95
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,246,211.38	0.00	2,246,211.38
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	38,371,809.27	0.00	38,371,809.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								38,371,809.27
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,462,997.85		2,462,997.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,637,840.85		2,637,840.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,913,776.67		2,913,776.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	92,232.59		92,232.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	40,778.57		40,778.57
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

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

20 65243 0000000  
Report SEMB  
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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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,147,626.53	0.00	8,147,626.53
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	8,147,626.53	0.00	8,147,626.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								16,824,288.98
	TOTAL COSTS								24,971,915.51

\* 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)

20 65243 0000000  
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SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**Unaudited Actuals**  
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20 65243 0000000  
Report SEMB  
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**SELPA:** Madera/Mariposa (AB)

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

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

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	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)		

[illegible]

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
45,456,392.00		
1,553,222.00		
43,903,170.00	4,076,804.22	
	0.00	
	4,076,804.22	
	0.00	
	0.00	
43,903,170.00	4,076,804.22	39,826,365.78
Budgeted Amounts FY 2025-26	Comparison Year 2024-25	Difference

Test 1	<p>Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.</p> <p>a. Total special education expenditures</p> <p>b. Less: Expenditures paid from federal sources</p> <p>c. Expenditures paid from state and local sources</p> <p>Add/Less: Adjustments and/or PCRA required for MOE calculation</p> <p>Comparison year's expenditures, adjusted for MOE calculation</p> <p>Less: Exempt reduction(s) from SECTION 1</p> <p>Less: 50% reduction from SECTION 2</p> <p>Net expenditures paid from state and local sources</p> <p>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.</p>
Test 2	<p>Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.</p>



**Unaudited Actuals**  
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SELPA:

**Madera/Mariposa (AB)**

a. Total special education expenditures	45,456,392.00		
b. Less: Expenditures paid from federal sources	1,553,222.00		
c. Expenditures paid from state and local sources	43,903,170.00	4,076,804.22	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,076,804.22	
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	43,903,170.00	4,076,804.22	
d. Special education unduplicated pupil count	2,201.00	2,201.00	
e. Per capita state and local expenditures (Test2c/Test2d)	19,946.92	1,852.25	18,094.67

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

**B. LOCAL EXPENDITURES ONLY METHOD**

		Budget	Comparison Year	
		FY 2025-26	2024-25	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	36,259,588.00	24,971,915.51	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,971,915.51	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	36,259,588.00	24,971,915.51	11,287,672.49

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

		Budget	Comparison Year	
		FY 2025-26	2024-25	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 per capita local expenditures			
	a. Expenditures paid from local sources	36,259,588.00	24,971,915.51	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		24,971,915.51	

**Unaudited Actuals**  
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**Madera/Mariposa (AB)**

Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,259,588.00	24,971,915.51	
b. Special education unduplicated pupil count	2,201.00	2,201.00	
c. Per capita local expenditures (Test4a/Test4b)	16,474.14	11,345.71	5,128.43
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 .			

Arelis Garcia

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Title

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