

# MADERA UNIFIED SCHOOL DISTRICT

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



### **Board of Trustees:**

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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.

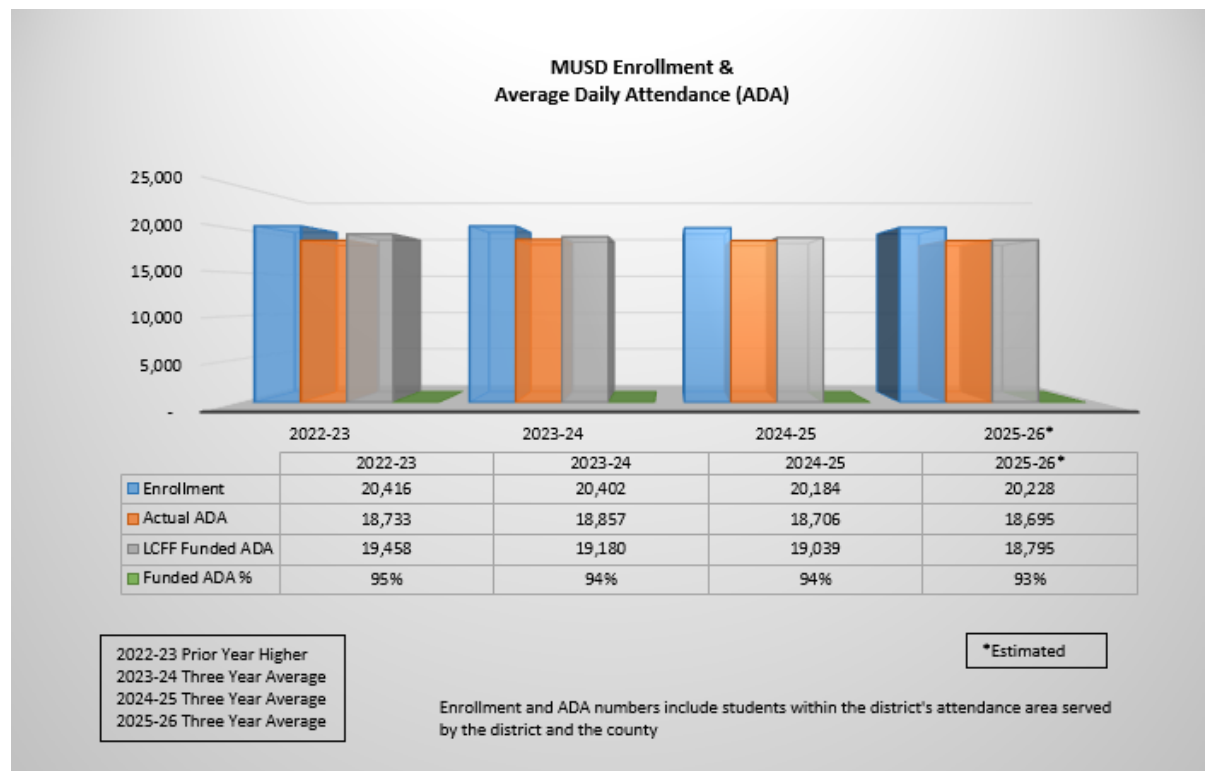


# 2024-25 Unaudited Actuals Report

## 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.

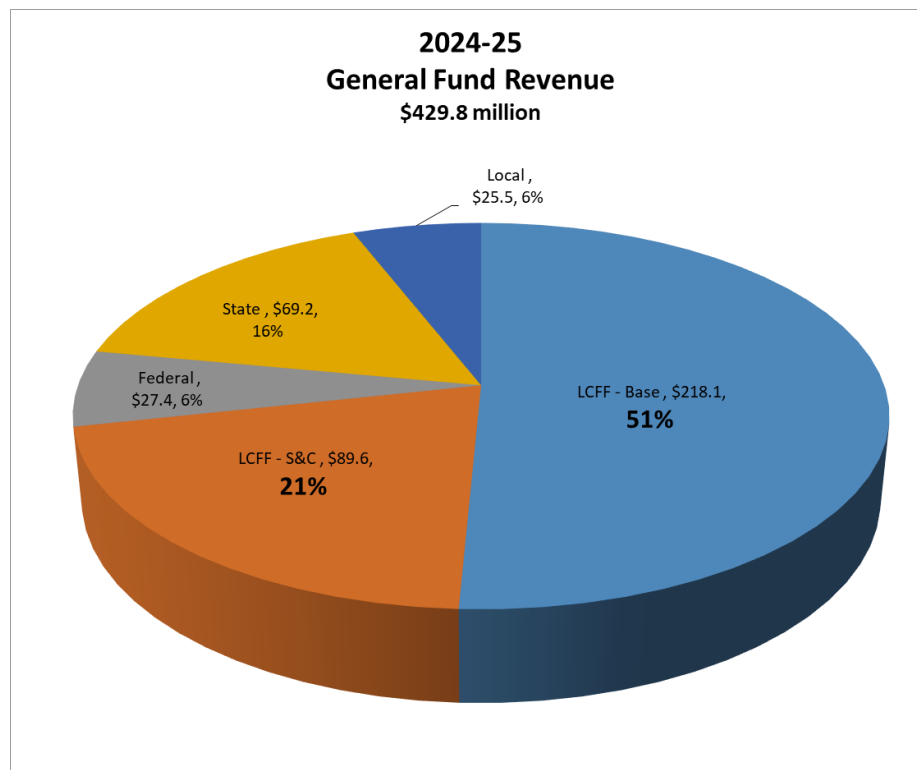
The UPP count and percentage for the last three years and the estimated\* numbers for 2025-26 are below:

|              | 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.

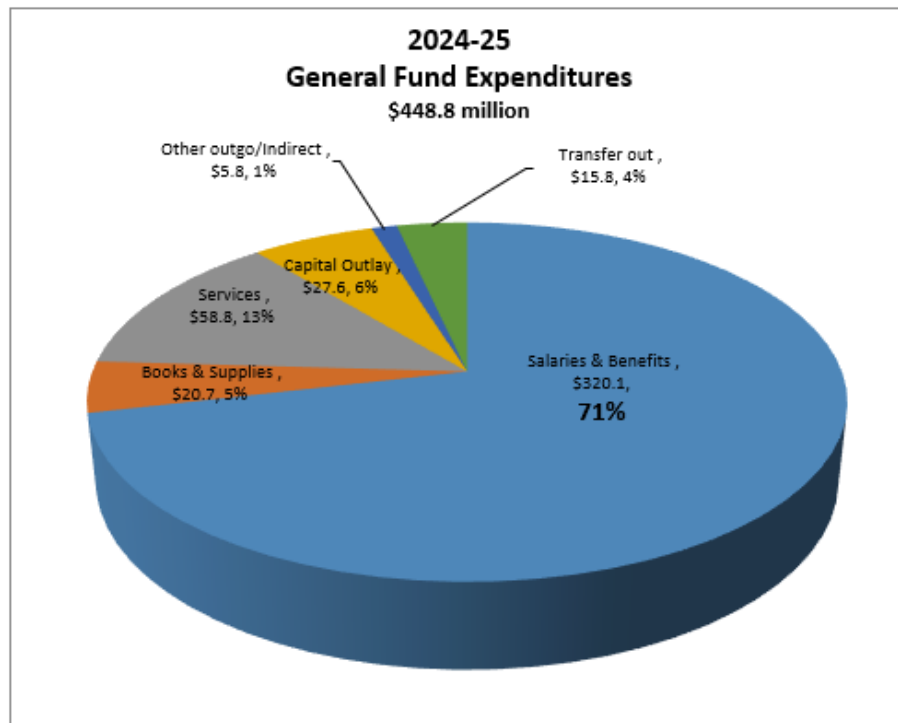
## General Fund Expenditures \$448.8 million

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.

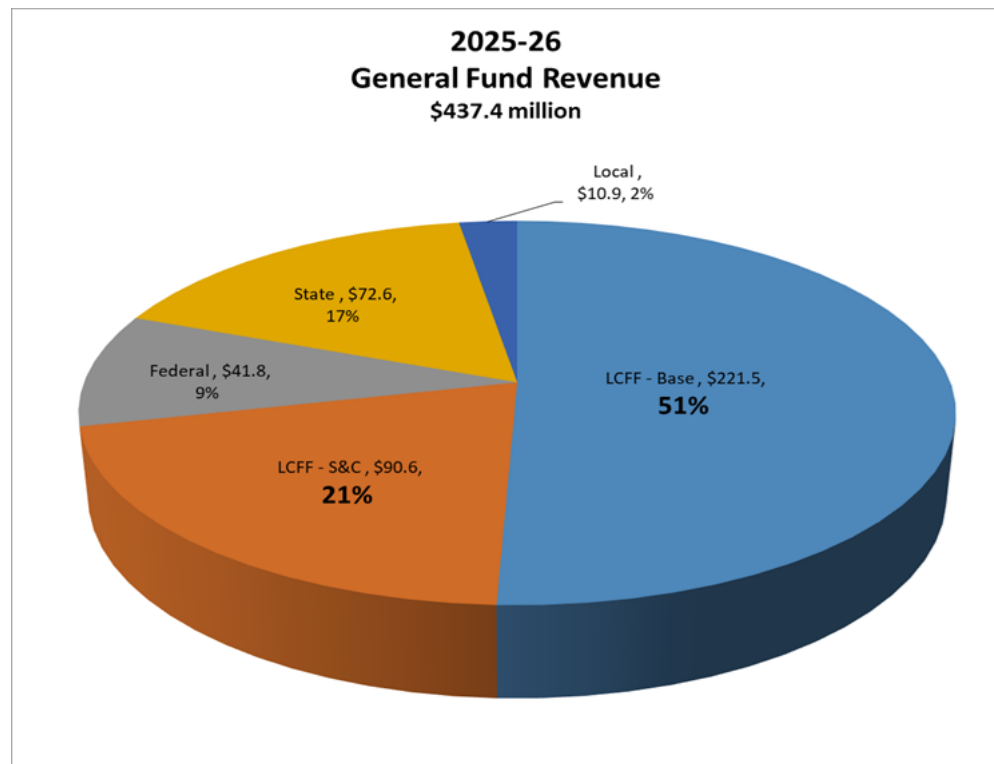
### General Fund Revenue \$437.4 million

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.



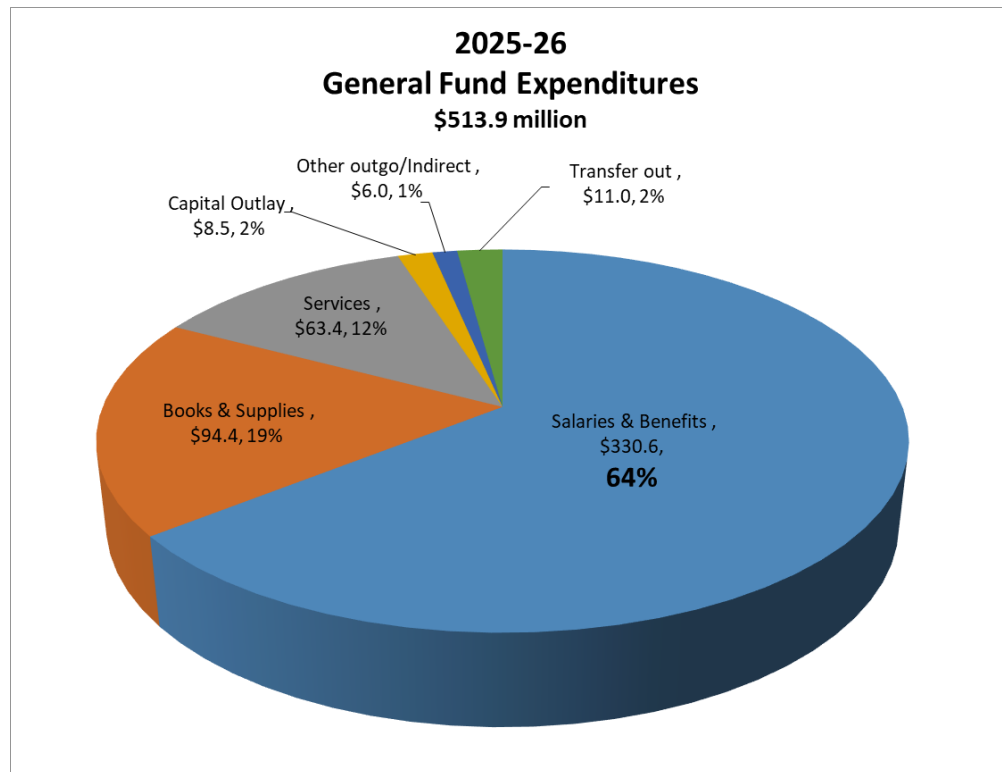
### **General Fund Expenditures \$513.9 million**

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:

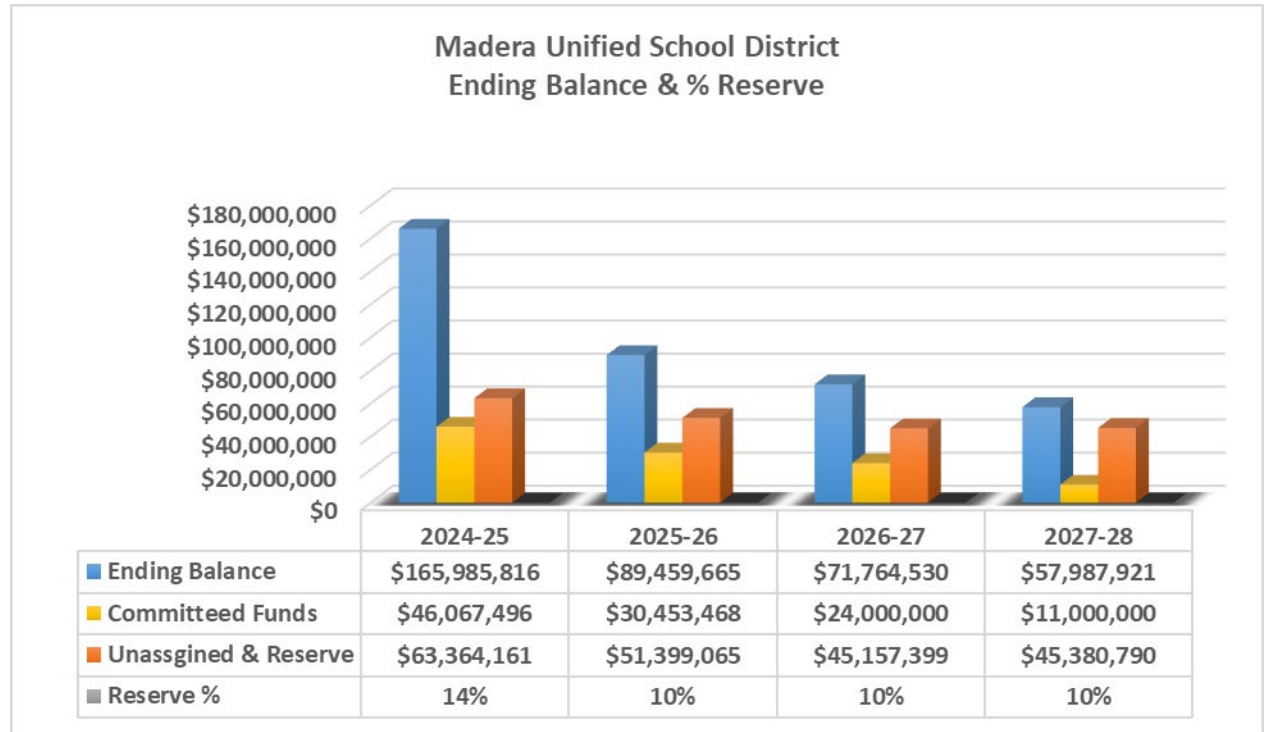
- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the inter-fund transfer to the Special Reserve - Building Fund (Fund 41).
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds 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<br>(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<br>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<br>Column<br>C & F |
|--------------------------------------------------------------------------------------------------------|------------------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                        |                        |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                            | Resource Codes         | Object<br>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<br>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

| Description                                                                             |      |      | 2024-25 Unaudited Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-----------------------------------------------------------------------------------------|------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                         |      |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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%                    |
| <b>G. ASSETS</b>                                                                        |      |      |                           |                   |                                 |                     |                   |                                 |                           |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description<br>Resource Codes<br>Object Codes          |  |      | 2024-25 Unaudited Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------|--|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                        |  |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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<br>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<br>Resource Codes<br>Object Codes          |           |      | 2024-25 Unaudited Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------|-----------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                        |           |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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<br>Column<br>C & F |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                    |                                                                                                      |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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,<br>3110, 3150, 3155,<br>3180, 3182, 4037,<br>4123, 4124, 4126,<br>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

| Description                                                 |                  |      | 2024-25 Unaudited Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-------------------------------------------------------------|------------------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                             |                  |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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

| Description                                                   | Resource Codes | Object Codes | 2024-25 Unaudited Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                               |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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<br>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%                      |
| <b>CERTIFICATED SALARIES</b>                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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'<br>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<br>Column<br>C & F |
|-----------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                           |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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<br>Column<br>C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                 |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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                                                  |           |           | 2024-25 Unaudited Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------------|-----------|-----------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                              |           |           | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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<br>Column<br>C & F |
|---------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                         |                |                  | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                             | Function Codes | Object<br>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<br>Column<br>C & F |
|-----------------------------------------------------------------------------------------|------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                         |      |      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(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<br>Unaudited Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br/>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>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<br>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<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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,<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited Actuals | 2025-26<br>Budget | Percent<br>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<br>Unaudited<br>Actuals | 2025-26<br>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><br>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><br>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><br>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<br>Balance July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases       | Decreases     | Ending<br>Balance<br>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

20 65243 0000000  
Form CA  
F8A3HBDFZ5(2024-25)

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

| Form  | Description                                                                                                                                                | Value            |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| CEA   | Percent of Current Cost of Education Expended for Classroom Compensation                                                                                   | 52.10%           |
|       | Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)           |                  |
|       | CEA Deficiency Amount                                                                                                                                      | \$9,724,655.58   |
|       | Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.  |                  |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination                                                                                | MOE Met          |
|       | If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:                                                   |                  |
|       | 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:

Arellis Garcia  
Name  
Chief Financial Officer  
Title  
(559) 675-4500 ext 208  
Telephone  
ArellisGarcia@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<br>Line 6 above for Prior<br>Year Adjustments                              |               |                    |                    |              |                  |                    |                         |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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<br>(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,<br>enter line 14 amount here                                            | 8,163,341.82  |            |            | 52,512.07  |              |           |           |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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<br>Line 6 above for Prior<br>Year Adjustments                              |                         |                     |              |                      |                      |                      |                      |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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<br>(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,<br>enter line 14 amount here                                            |            |            | 794,558.52 |           | 52,546.50  |            |            |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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<br>CCLCP | Title IV 21sct<br>CCLCP | Title IV 21sct<br>CCLCP | Title IV 21sct<br>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<br>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<br>Line 6 above for Prior<br>Year Adjustments                              |                         |                         |                         |                         |               |              |                     |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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<br>(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,<br>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<br>(line 5 plus line 6 minus line 13a<br>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 |

2024-25 Unaudited Actuals  
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<br>Line 6 above for Prior<br>Year Adjustments                              |               |                          |            |                      |                           |             |              |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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     |                          |            |                      |                           |             |              |

2024-25 Unaudited Actuals  
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<br>(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,<br>enter line 14 amount here                                            | 475,533.02 |           |            |            | 65,072.25    |            |            |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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 |

2024-25 Unaudited Actuals  
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                                                                           | 44,500.00   | 150,454.00               | 43,590,560.32 |
| (sum lines 1, 2d, & 3)                                                                             |             |                          |               |
| <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<br>Line 6 above for Prior<br>Year Adjustments                              |             |                          | 0.00          |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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<br>(line 4 minus line 9)                                          | 10,225.00 | 57,720.00 | 15,813,876.12 |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            |           |           | 15,654,165.54 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 34,275.00 | 92,734.00 | 27,776,684.20 |

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

| Description                                                     | 001          | 002         | 003                 | 004                 | 005              | 006          | 007        |
|-----------------------------------------------------------------|--------------|-------------|---------------------|---------------------|------------------|--------------|------------|
| STATE PROGRAM NAME                                              | 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,<br>enter line 14 amount here                                            |              |            | 539,615.44 | 246,432.33   |           | 1,848.49  | 594,558.90 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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  |

2024-25 Unaudited Actuals  
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,<br>enter line 14 amount here                                           |              | 1,382,455.16 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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<br>for Prior Year Adjustments                                 |      | 0.00  |
| 13. Calculation of Unearned Revenue<br>or A/P, & A/R amounts<br>(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<br>(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,<br>enter line 14 amount here                                           |      | 0.00 |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>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  |

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

| Description                      |  | 001  |
|----------------------------------|--|------|
| <b>RESTRICTED ENDING BALANCE</b> |  |      |
| 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        |
|----------------------------------|---------------|--------------|------|--------------|------------|--------------|------------|
| <b>RESTRICTED ENDING BALANCE</b> |               |              |      |              |            |              |            |
| 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<br>Related Services | SpEd EIP Grant | Art, Music,<br>Instructional | Art & Music in<br>Schools Prop 28 | CN: Kitchen<br>Infrastructure &<br>Training | Dual Enrollment<br>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<br>Correctional<br>Facilities | CalWorks  | Adult Ed CAEP | Child Dev : ARP | State Preschool | Other Restricted<br>State: Early Ed<br>CA State<br>Preschool<br>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<br>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<br>(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<br>(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<br>Prior Year Adjustments |                                         |           |               |                 |                 |                                                                         | 0.00           |
| 7. a. Accounts Receivable<br>(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<br>(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<br>(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<br>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<br>(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<br>(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        |
|---------------------------|------------|------------|--------|--------|--------|--------|------------|
| RESTRICTED ENDING BALANCE |            |            |        |        |        |        |            |
| 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>52.10</u> %          |
| 3. Percentage below the minimum.<br>(Line 1 minus line 2)                                                 | <u>2.90</u> %           |
| 4. Enter the district's current expense of education (Form CEA)                                           | <u>\$335,332,951.07</u> |
| 5. Deficiency Amount.<br>(Line 3 times line 4)                                                            | <u>\$ 9,724,655.58</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                       | 10/14/2025 |
| 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

20 65243 0000000  
Form CEA  
F8A3HBDZFZ5(2024-25)

| PART I - CURRENT EXPENSE FORMULA              | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|-----------------------------------------------|----------------------------|---------|-----------------------------|---------|--------------------------------------------------|---------|------------------------------------------|-------------------------------------------|---------|----------------------------------------------|---------|
| 1000 - Certificated Salaries                  | 144,695,900.65             | 301     | 0.00                        | 303     | 144,695,900.65                                   | 305     | 360,416.25                               | 6,888,390.71                              | 307     | 137,807,509.94                               | 309     |
| 2000 - Classified Salaries                    | 62,474,802.42              | 311     | 132,417.92                  | 313     | 62,342,384.50                                    | 315     | 5,905,648.40                             | 12,247,187.29                             | 317     | 50,095,197.21                                | 319     |
| 3000 - Employee Benefits                      | 112,956,728.90             | 321     | 2,036,328.33                | 323     | 110,920,400.57                                   | 325     | 3,652,819.68                             | 8,343,411.02                              | 327     | 102,576,989.55                               | 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                             | 12,695,284.05                             | 337     | 8,213,377.63                                 | 339     |
| 5000 - Services . . . & 7300 - Indirect Costs | 57,767,453.91              | 341     | 8,175.63                    | 343     | 57,759,278.28                                    | 345     | 6,362,776.87                             | 21,119,401.54                             | 347     | 36,639,876.74                                | 349     |
| TOTAL                                         |                            |         |                             |         | 396,626,625.68                                   | 365     | TOTAL                                    |                                           |         | 335,332,951.07                               | 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)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>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<br>Benefits deducted in Column 2. . . . .                                                                                                                                                                              |             | 0.00               |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .                                                                                                                                           |             | 477,858.41 396     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .                                                                                                                                            |             | 2,315,100.33 396   |
| 14. TOTAL SALARIES AND BENEFITS. . . . .                                                                                                                                                                                                                                     |             | 174,701,231.46 397 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 52.10%             |
| 16. District is exempt from EC 41372 because it meets the provisions<br>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>                                                                                                             |  |  |
| The reductions in 4b are for Grants and One-Time funds received by the district not intended to pay for teacher salaries.                                                                       |  |  |
| RS 2600,306X,4129,5817,6053,6211,633X,6387,6520,6762,7339,7412,7415,9XXX                                                                                                                        |  |  |

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

| Are Negotiations Settled for 24/25 (Yes or No) |             |            |                               |                  |                 |                  |              |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Additional Notes |
|------------------------------------------------|-------------|------------|-------------------------------|------------------|-----------------|------------------|--------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| District:                                      | School Days | Enrollment | Teacher Contracted Days/Hours | BA Only 1st Year | BA 30+ 1st Year | BA 60+ 10th Year | Top of Range | (Yes or No) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| Madera Unified                                 | 180         | 19,935     | 183/7.5 H&W                   | \$52,709         | \$56,626        | \$83,997         | \$100,493    | N           | Longevity:<br>15th Year of Service, 10 Years Completed in M.U.S.D. - \$2,000<br>16th Year of Service, 11 Years Completed in M.U.S.D. - \$2,750<br>17th Year of Service, 12 Years Completed in M.U.S.D. - \$3,500<br>18th Year of Service, 13 Years Completed in M.U.S.D. - \$4,250<br>19th Year of Service, 14 Years Completed in M.U.S.D. - \$5,000<br>20+ Years of Service, 15+ Years Completed in M.U.S.D. - \$5,750<br>25+ Years of Service, 20+ Years Completed in M.U.S.D. - \$6,500<br>30+ Years of Service, 25+ Years Completed in M.U.S.D. - \$7,250 |                  |
|                                                |             |            |                               | \$20,546         | \$20,546        | \$20,546         |              |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            |                               | \$73,255         | \$77,172        | \$104,543        | \$121,039    |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            | Daily:                        | \$400.30         | \$421.70        | \$571.27         | \$661.42     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| Golden Valley                                  | 180         | 2,997      | 183/7.5 H&W                   | \$53,680         | \$58,175        | \$81,069         | \$102,617    | N           | Longevity:<br>20-25 years- \$1,350<br>26+ years - \$3,100<br><br>Master's Degree - \$1,200<br>Doctorate Degree - \$1,750                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |
|                                                |             |            |                               | \$13,000         | \$13,000        | \$13,000         |              |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            |                               | \$66,680         | \$71,175        | \$94,069         | \$115,617    |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            | Daily:                        | \$364.37         | \$388.93        | \$514.04         | \$631.79     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| Central Unified School District                | 180         | 15,962     | 185/7.5 H&W                   | \$58,142         | \$62,282        | \$92,408         | \$118,108    | Y           | National Board Certification - \$2,077.82<br><br>MA or 90 units - \$2,225.77<br>Doctorate - \$2,782.19<br>Credit for only one degree will be given                                                                                                                                                                                                                                                                                                                                                                                                            |                  |
|                                                |             |            |                               | \$16,322         | \$16,322        | \$16,322         |              |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            |                               | \$74,464         | \$78,604        | \$108,730        | \$134,430    |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            | Daily:                        | \$402.51         | \$424.89        | \$587.73         | \$726.65     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| Fresno Unified School District                 | 180         | 67,819     | 185/8 H&W                     | \$61,927         | \$68,834        | \$102,799        | \$110,230    | Y           | Longevity:<br>11 years - 1.6%<br>12 years - 3.2%<br>13 years - 4.8%<br>14 years - 6.4%<br>15 years - 8%<br><br>BA + 90 - \$500<br>MA on all classes - \$1000<br>Doctorate Degree - \$1500<br>National Board Certification - \$1,250                                                                                                                                                                                                                                                                                                                           |                  |
|                                                |             |            |                               | \$23,016         | \$23,016        | \$23,016         | \$23,016     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            |                               | \$84,943         | \$91,850        | \$125,815        | \$133,246    |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            | Daily:                        | \$459.15         | \$496.49        | \$680.08         | \$720.25     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| Clovis Unified School District                 | 180         | 42,872     | 186/7.5 H&W                   | \$56,579         | \$60,822        | \$87,162         | \$116,907    | Y           | Doctorate Stipend - \$2,521                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |
|                                                |             |            |                               | \$15,001         | \$15,001        | \$15,001         | \$15,001     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            |                               | \$71,580         | \$75,823        | \$102,163        | \$131,908    |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                                                |             |            | Daily:                        | \$384.84         | \$407.65        | \$549.26         | \$709.18     |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |

#3 #3 #3 #3 #4



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

| District:                      | School Days | Enrollment | Teacher Contracted Days/Hours | Are Negotiations Settled for 24/25 (Yes or No) |                                  |                                    |                                    | Additional Notes                              |
|--------------------------------|-------------|------------|-------------------------------|------------------------------------------------|----------------------------------|------------------------------------|------------------------------------|-----------------------------------------------|
|                                |             |            |                               | BA Only 1st Year                               | BA 30+ 1st Year                  | BA 60+ 10th Year                   | Top of Range                       |                                               |
| Madera Unified                 | 180         | 19,935     | 183/7.5<br>H&W                | \$54,817<br>\$20,546<br>\$75,363               | \$58,891<br>\$20,546<br>\$79,437 | \$87,357<br>\$20,546<br>\$107,903  | \$104,513<br>\$20,546<br>\$125,059 | N<br><br><br><b>with a 4% salary increase</b> |
|                                |             |            | Daily:                        | \$411.82                                       | \$434.08                         | \$589.63                           | \$683.38                           |                                               |
|                                |             |            | 183/7.5<br>H&W                | \$53,680<br>\$13,000<br>\$66,680               | \$58,175<br>\$13,000<br>\$71,175 | \$81,069<br>\$13,000<br>\$94,069   | \$102,617<br>\$13,000<br>\$115,617 |                                               |
|                                |             |            | Daily:                        | \$364.37                                       | \$388.93                         | \$514.04                           | \$631.79                           |                                               |
| Golden Valley                  | 180         | 2,997      | 185/7.5<br>H&W                | \$58,142<br>\$16,322<br>\$74,464               | \$62,282<br>\$16,322<br>\$78,604 | \$92,408<br>\$16,322<br>\$108,730  | \$118,108<br>\$16,322<br>\$134,430 | Y                                             |
|                                |             |            | Daily:                        | \$402.51                                       | \$424.89                         | \$587.73                           | \$726.65                           |                                               |
|                                |             |            | 185/8<br>H&W                  | \$61,927<br>\$23,016<br>\$84,943               | \$68,834<br>\$23,016<br>\$91,850 | \$102,799<br>\$23,016<br>\$125,815 | \$110,230<br>\$23,016<br>\$133,246 |                                               |
|                                |             |            | Daily:                        | \$459.15                                       | \$496.49                         | \$680.08                           | \$720.25                           |                                               |
| Fresno Unified School District | 180         | 67,819     | 186/7.5<br>H&W                | \$56,579<br>\$15,001<br>\$71,580               | \$60,822<br>\$15,001<br>\$75,823 | \$87,162<br>\$15,001<br>\$102,163  | \$116,907<br>\$15,001<br>\$131,908 | Y                                             |
|                                |             |            | Daily:                        | \$384.84                                       | \$407.65                         | \$549.26                           | \$709.18                           |                                               |
|                                |             |            | 186/7.5<br>H&W                | \$56,579<br>\$15,001<br>\$71,580               | \$60,822<br>\$15,001<br>\$75,823 | \$87,162<br>\$15,001<br>\$102,163  | \$116,907<br>\$15,001<br>\$131,908 |                                               |
|                                |             |            | Daily:                        | \$384.84                                       | \$407.65                         | \$549.26                           | \$709.18                           |                                               |
| Clovis Unified School District | 180         | 42,872     | 183/7.5<br>H&W                | \$54,817<br>\$20,546<br>\$75,363               | \$58,891<br>\$20,546<br>\$79,437 | \$87,357<br>\$20,546<br>\$107,903  | \$104,513<br>\$20,546<br>\$125,059 | N                                             |
|                                |             |            | Daily:                        | \$411.82                                       | \$434.08                         | \$589.63                           | \$683.38                           |                                               |
|                                |             |            | 183/7.5<br>H&W                | \$53,680<br>\$13,000<br>\$66,680               | \$58,175<br>\$13,000<br>\$71,175 | \$81,069<br>\$13,000<br>\$94,069   | \$102,617<br>\$13,000<br>\$115,617 |                                               |
|                                |             |            | Daily:                        | \$364.37                                       | \$388.93                         | \$514.04                           | \$631.79                           |                                               |



**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<br>Center<br>Permit | BA With<br>Valid<br>Credential | BA+15 Units<br>W/Valid<br>Credential | BA+30 Units<br>W/Valid<br>Credential | BA+45 Units<br>W/Valid<br>Credential | BA+60 Units<br>W/Valid<br>Credential | BA+75 Units<br>W/Valid<br>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:**

15th Year of Service, 10 Years Completed in M.U.S.D.  
 16th Year of Service, 11 Years Completed in M.U.S.D.  
 17th Year of Service, 12 Years Completed in M.U.S.D.  
 18th Year of Service, 13 Years Completed in M.U.S.D.  
 19th Year of Service, 14 Years Completed in M.U.S.D.  
 20+ Years of Service, 15+ Years Completed in M.U.S.D.  
 25+ Years of Service, 20+ Years Completed in M.U.S.D.  
 30+ Years of Service, 25+ Years Completed in M.U.S.D.

**ANNUAL AMOUNT**

\$ 2,000  
 \$ 2,750  
 \$ 3,500  
 \$ 4,250  
 \$ 5,000  
 \$ 5,750  
 \$ 6,500  
 \$ 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:**

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

\*1 unit = 15 hours of Licensed Hours

**ADVANCED DEGREE:**

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

MUSD Board of Education Approval

Motion #: Date:

Document #:

Effective:

**GOLDEN VALLEY UNIFIED SCHOOL DISTRICT**  
**CERTIFICATED SALARY SCHEDULE**  
**2024/2025**  
**183 Days**

|    | Class I<br>BA + Emerg.<br>Cred. Intern<br>or Waiver | Class II<br>BA + 29<br>Units &<br>Full Cred. | Class III<br>BA + 30-44<br>Units | Class IV<br>BA + 45-59<br>Units | Class V<br>BA + 60-74<br>Units | Class VI<br>BA + 75<br>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

|                                                                                             |
|---------------------------------------------------------------------------------------------|
| MUSD BOARD APPROVED: SEPTEMBER 10, 2024<br>MOTION NO. 21-2024/25<br>DOCUMENT NO. 92-2024/25 |
|---------------------------------------------------------------------------------------------|



# APPENDIX A-1: CERTIFICATED SALARY SCHEDULE

Central Unified School District  
Appendix A-1: Certificated Salary Schedule  
2024-2025: 185 Days (Effective 7/1/2024)  
Board Approved: 02/13/2024

| CLASS<br>BA +/- 30<br><br>Non-Fully<br>Credentialed                                                                                                                                                                     |               |      | CLASS I<br>BA + 30 |               | CLASS<br>II BA + 45 |               | CLASS III<br>BA + 60 |               | CLASS IV<br>BA + 75 |               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------|--------------------|---------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| Annual<br>Rate                                                                                                                                                                                                          | Daily<br>Rate | STEP | Annual<br>Rate     | Daily<br>Rate | Annual<br>Rate      | Daily<br>Rate | Annual<br>Rate       | Daily<br>Rate | Annual<br>Rate      | Daily<br>Rate |
| \$58,141.80                                                                                                                                                                                                             | \$314.28      | 1    | \$62,282.10        | \$336.66      | \$64,616.80         | \$349.28      | \$67,428.80          | \$364.48      | \$70,364.75         | \$380.35      |
| Non-credentialed<br>teachers will remain<br>on the CLASS-0<br>salary schedule until<br>a VALID California<br>Teaching Credential<br>is provided.<br><br>Internship candidates<br>are responsible for<br>university cost |               | 2    | \$64,770.35        | \$350.11      | \$67,105.05         | \$362.73      | \$69,922.60          | \$377.96      | \$72,873.35         | \$393.91      |
|                                                                                                                                                                                                                         |               | 3    | \$67,266.00        | \$363.60      | \$69,589.60         | \$376.16      | \$72,512.60          | \$391.96      | \$75,387.50         | \$407.50      |
|                                                                                                                                                                                                                         |               | 4    | \$69,754.25        | \$377.05      | \$72,074.15         | \$389.59      | \$74,919.45          | \$404.97      | \$77,897.95         | \$421.07      |
|                                                                                                                                                                                                                         |               | 5    | \$72,240.65        | \$390.49      | \$74,558.70         | \$403.02      | \$77,413.25          | \$418.45      | \$80,412.10         | \$434.66      |
|                                                                                                                                                                                                                         |               | 6    | \$77,226.40        | \$417.44      | \$79,531.50         | \$429.90      | \$82,413.80          | \$445.48      | \$85,442.25         | \$461.85      |
|                                                                                                                                                                                                                         |               | 7    | \$79,720.20        | \$430.92      | \$82,021.60         | \$443.36      | \$84,913.15          | \$458.99      | \$87,956.40         | \$475.44      |
|                                                                                                                                                                                                                         |               | 8    | \$82,214.00        | \$444.40      | \$84,506.15         | \$456.79      | \$87,408.80          | \$472.48      | \$90,470.55         | \$489.03      |
|                                                                                                                                                                                                                         |               | 9    | \$84,707.80        | \$457.88      | \$86,990.70         | \$470.22      | \$89,908.15          | \$485.99      | \$92,986.55         | \$502.63      |
|                                                                                                                                                                                                                         |               | 10   | \$87,196.05        | \$471.33      | \$89,480.80         | \$483.68      | \$92,407.50          | \$499.50      | \$95,495.15         | \$516.19      |
|                                                                                                                                                                                                                         |               | 11   |                    |               | \$91,965.35         | \$497.11      | \$94,901.30          | \$512.98      | \$98,009.30         | \$529.78      |
|                                                                                                                                                                                                                         |               | 12   |                    |               |                     |               | \$97,398.80          | \$526.48      | \$100,517.90        | \$543.34      |
|                                                                                                                                                                                                                         |               | 13   |                    |               |                     |               |                      |               | \$103,030.20        | \$556.92      |
|                                                                                                                                                                                                                         |               | 14   |                    |               |                     |               |                      |               | \$105,542.50        | \$570.50      |
|                                                                                                                                                                                                                         |               | 15   |                    |               |                     |               |                      |               | \$108,054.80        | \$584.08      |
|                                                                                                                                                                                                                         |               | 16   |                    |               |                     |               |                      |               | \$110,570.80        | \$597.68      |
|                                                                                                                                                                                                                         |               | 17   |                    |               |                     |               |                      |               | \$113,081.25        | \$611.25      |
|                                                                                                                                                                                                                         |               | 18   |                    |               |                     |               |                      |               | \$115,595.40        | \$624.84      |
|                                                                                                                                                                                                                         |               | 19   |                    |               |                     |               |                      |               | \$118,107.70        | \$638.42      |

National Board Certification      \$2,077.82  
MA or 90 units will be paid      \$2,225.77  
Doctorate will be paid      \$2,782.19

Credit for only one degree will be given.

**FRESNO UNIFIED SCHOOL DISTRICT**  
**Basic Annual Salary Schedule 2024-2025**  
**Effective July 1, 2024**  
**Schedule A: Teachers and Librarians 194\* Duty Days**

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

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

**Non-Credentialed Teachers/Librarians**

|   |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|
| 0 | \$61,926.97 | \$65,642.62 | \$69,358.26 | \$73,073.59 | \$75,265.79 |
|---|-------------|-------------|-------------|-------------|-------------|

**Full-Credentialed Teachers/Librarians**

|     |             |             |              |              |              |
|-----|-------------|-------------|--------------|--------------|--------------|
| 1** | \$68,833.99 | \$72,549.33 | \$76,264.97  | \$79,980.77  | \$82,395.84  |
| 2   | \$69,358.26 | \$73,073.59 | \$76,789.24  | \$80,505.03  | \$82,920.10  |
| 3   | \$73,073.59 | \$76,789.24 | \$80,505.03  | \$84,220.83  | \$86,747.18  |
| 4   | \$76,789.24 | \$80,505.03 | \$84,220.83  | \$87,936.01  | \$90,574.10  |
| 5   | \$80,505.03 | \$84,220.83 | \$87,936.01  | \$91,651.81  | \$94,401.49  |
| 6   | \$84,220.83 | \$87,936.01 | \$91,651.81  | \$95,367.30  | \$98,228.25  |
| 7   | \$87,936.01 | \$91,651.81 | \$95,367.30  | \$99,083.09  | \$102,055.64 |
| 8   |             | \$95,367.30 | \$99,083.09  | \$102,798.58 | \$105,882.56 |
| 9   |             |             | \$102,798.58 | \$106,514.38 | \$109,709.79 |
| 10  |             |             |              | \$110,230.02 | \$113,536.72 |

*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%       | \$1,763.68       | \$111,993.70 | \$115,353.30           |
| 12             | 3.20%       | \$3,527.36       | \$113,757.38 | \$117,169.89           |
| 13             | 4.80%       | \$5,291.04       | \$115,521.07 | \$118,986.48           |
| 14             | 6.40%       | \$7,054.72       | \$117,284.75 | \$120,803.06           |
| 15             | 8.00%       | \$8,818.40       | \$119,048.43 | \$122,619.65           |



EXHIBIT NO. 4151.20

**CERTIFICATED SALARY SCHEDULE**  
**SCHEDULE A**  
**2024-2025**

| Step | Range I<br>(0-29)      |            | Range II<br>(30-44)                           |            | Range III<br>(45-59) |            | Range IV<br>(60-74 or MA) |            | Range V<br>(BA + 75) |            | Range VI<br>(75 + MA) |            |
|------|------------------------|------------|-----------------------------------------------|------------|----------------------|------------|---------------------------|------------|----------------------|------------|-----------------------|------------|
|      | Not Fully Credentialed |            | (Units Above BA)<br>and/or Fully Credentialed |            | (Units Above BA)     |            | (Units Above BA)          |            | (Units Above BA)     |            | (Units Above BA)      |            |
|      | Yearly                 | Monthly    | Yearly                                        | Monthly    | Yearly               | Monthly    | Yearly                    | Monthly    | Yearly               | Monthly    | Yearly                | Monthly    |
| 1    | \$56,579.00            | \$4,714.92 | \$60,822.00                                   | \$5,068.50 | \$62,951.00          | \$5,245.92 | \$65,154.00               | \$5,429.50 | \$66,698.00          | \$5,558.17 | \$68,699.00           | \$5,724.92 |
| 2    | \$58,559.00            | \$4,879.92 | \$62,951.00                                   | \$5,245.92 | \$65,154.00          | \$5,429.50 | \$67,435.00               | \$5,619.58 | \$69,033.00          | \$5,752.75 | \$71,104.00           | \$5,925.33 |
| 3    | \$60,609.00            | \$5,050.75 | \$65,154.00                                   | \$5,429.50 | \$67,435.00          | \$5,619.58 | \$69,795.00               | \$5,816.25 | \$71,449.00          | \$5,954.08 | \$73,593.00           | \$6,132.75 |
| 4    |                        |            | \$67,435.00                                   | \$5,619.58 | \$69,795.00          | \$5,816.25 | \$72,237.00               | \$6,019.75 | \$73,949.00          | \$6,162.42 | \$76,168.00           | \$6,347.33 |
| 5    |                        |            | \$69,795.00                                   | \$5,816.25 | \$72,237.00          | \$6,019.75 | \$74,766.00               | \$6,230.50 | \$76,538.00          | \$6,378.17 | \$78,834.00           | \$6,569.50 |
| 6    |                        |            | \$72,237.00                                   | \$6,019.75 | \$74,766.00          | \$6,230.50 | \$77,382.00               | \$6,448.50 | \$79,217.00          | \$6,601.42 | \$81,593.00           | \$6,799.42 |
| 7    |                        |            |                                               |            | \$77,023.00          | \$6,418.58 | \$79,719.00               | \$6,643.25 | \$81,608.00          | \$6,800.67 | \$84,057.00           | \$7,004.75 |
| 8    |                        |            |                                               |            | \$79,350.00          | \$6,612.50 | \$82,125.00               | \$6,843.83 | \$84,073.00          | \$7,006.08 | \$86,595.00           | \$7,216.25 |
| 9    |                        |            |                                               |            | \$81,746.00          | \$6,812.17 | \$84,607.00               | \$7,050.58 | \$86,612.00          | \$7,217.67 | \$89,211.00           | \$7,434.25 |
| 10   |                        |            |                                               |            |                      |            | \$87,162.00               | \$7,263.50 | \$89,228.00          | \$7,435.67 | \$91,905.00           | \$7,658.75 |
| 11   |                        |            |                                               |            |                      |            | \$89,794.00               | \$7,482.83 | \$91,923.00          | \$7,660.25 | \$94,681.00           | \$7,890.08 |
| 12   |                        |            |                                               |            |                      |            | \$92,507.00               | \$7,708.92 | \$94,699.00          | \$7,891.58 | \$97,540.00           | \$8,128.33 |
| 13   |                        |            |                                               |            |                      |            | \$95,300.00               | \$7,941.67 | \$97,559.00          | \$8,129.92 | \$100,486.00          | \$8,373.83 |
| 14   |                        |            |                                               |            |                      |            | \$98,178.00               | \$8,181.50 | \$100,505.00         | \$8,375.42 | \$103,520.00          | \$8,626.67 |
| 15   |                        |            |                                               |            |                      |            | \$101,143.00              | \$8,428.58 | \$103,540.00         | \$8,628.33 | \$106,647.00          | \$8,887.25 |
| 20   |                        |            |                                               |            |                      |            | \$105,897.00              | \$8,824.75 | \$108,407.00         | \$9,033.92 | \$111,659.00          | \$9,304.92 |
| 25   |                        |            |                                               |            |                      |            | \$110,874.00              | \$9,239.50 | \$113,502.00         | \$9,458.50 | \$116,907.00          | \$9,742.25 |

186 Duty Days

Doctorate Stipend: \$2,521.00 (See Board Policy No. 4151.30, 4251.30, 4351.30 – Doctoral Degree Stipend)

Doc# 46696-10 (06/2023, None)

**CTE PLACEMENT:**

Range II CTE Credential

Range III CTE Credential +45 units (or License equivalent hours)\*

Range IV CTE Credential +60 units (or License equivalent hours)\*

Range V CTE Credential +75 units (or License equivalent hours)\*

Range VI CTE Credential +75 units (or License equivalent hours)\* with MA degree

\*1 unit = 15 hours of Licensed Hours

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

| Description                                    | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases     | Decreases     | Ending<br>Balance<br>June 30 | Amounts Due Within<br>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<br>Calculations       |              |                         | 2025-26<br>Calculations       |              |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|-------------------------|-------------------------------|--------------|-------------------------|
|                                                                                                                                                                                         | Extracted<br>Data             | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data             | Adjustments* | Entered Data/<br>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<br>(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<br>(Lines A3 plus A4 minus A5)                                                                                                                 |                               |              | 0.00                    |                               |              | 0.00                    |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(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<br>Calculations |              |                         | 2025-26<br>Calculations |              |                         |
|-----------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                                                                                                                 | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>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<br>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<br>(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<br>Fund (Excess debt service taxes) (Object 8914)         | 0.00                    |              | 0.00                    | 0.00                    |              | 0.00                    |
| 18. TOTAL LOCAL PROCEEDS OF TAXES<br>(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<br>(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<br>(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<br>Calculations |              |                         | 2025-26<br>Calculations |              |                         |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------|-------------------------|-------------------------|--------------|-------------------------|
|                                                                                                                                             | Extracted<br>Data       | Adjustments* | Entered Data/<br>Totals | Extracted<br>Data       | Adjustments* | Entered Data/<br>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<br>by [A2 plus A7]) (Round to four decimal places)                                       |                         |              | 0.9900                  |                         |              | 0.9994                  |
| 4. PRELIMINARY APPROPRIATIONS LIMIT<br>(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<br>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<br>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<br>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<br>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<br>(Lines D9a plus D9b minus D9c)                                                              |                         |              | 173,185,497.13          |                         |              |                         |
| <b>10. Adjustments to the Limit Per<br/>Government Code Section 7902.1</b><br>(Line D9d minus D4)                                           |                         |              | 0.00                    |                         |              |                         |
| <b>SUMMARY</b>                                                                                                                              |                         |              |                         |                         |              |                         |
| <b>11. Adjusted Appropriations Limit</b><br>(Lines D4 plus D10)                                                                             |                         |              | 173,185,497.13          |                         |              | 184,228,039.96          |
| <b>12. Appropriations Subject to the Limit</b><br>(Line D9d)                                                                                |                         |              | 173,185,497.13          |                         |              |                         |



| Section I - Expenditures                                                                                                                                                                                                                                                           | Funds 01, 09, and 62                                                          |                                 |                                         | 2024-25 Expenditures             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                    | Goals                                                                         | Functions                       | Objects                                 |                                  |
| A. Total state, federal, and local expenditures (all resources)                                                                                                                                                                                                                    | All                                                                           | All                             | 1000-7999                               | 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)<br>(Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of<br>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<br>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)<br>(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)<br>(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)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>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)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 1,256.05       |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(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)<br>(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:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(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<br>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,<br>7222, 7281, 7282 | 0.00                                        |                                                         |                                                            | 0.00          |
| b. To JPAs and All Others                                                                                  | 7213, 7223, 7283,<br>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><br>(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>                                                                                                                                  |                                                                      |                                                                                    |                                       |                                                     |                                                        |                                             |                                      |
| 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>                                                                                                                                          |                                                                      |                                                                                    |                                       |                                                     |                                                        |                                             |                                      |
| 7110 Nonagency - Educational                                                                                                                                |                                                                      |                                                                                    |                                       |                                                     |                                                        |                                             |                                      |
| 7150 Nonagency - Other                                                                                                                                      |                                                                      |                                                                                    |                                       |                                                     |                                                        |                                             |                                      |
| 8100 Community Services                                                                                                                                     |                                                                      |                                                                                    |                                       |                                                     |                                                        |                                             |                                      |
| 8500 Child Care and Development Services                                                                                                                    |                                                                      |                                                                                    |                                       |                                                     |                                                        |                                             |                                      |
| <b>Other Funds</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<br>Costs<br>(col. 3 x Sch. CAC<br>line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------|--------------------------------------|---------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|
|                            |                                                                                                         | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>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<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(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<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities<br>Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-<br>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<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|                              | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>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  
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         |
|--------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
|                                                                                      | <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 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  |
| 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)

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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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)

SELPA: Madera/Mariposa (AB)

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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<br>(LE-CY Worksheet)<br>FY 2024-25 | Actual Expenditures<br>Comparison Year<br>2023-24 | Difference<br>(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<br>FY 2024-25                                   | Comparison Year<br>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<br>FY 2024-25 | Comparison<br>Year<br>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<br>FY 2024-25 | Comparison<br>Year<br>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

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Chief Financial Officer

Title

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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  
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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         |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
| 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  
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         |
|-------------|--------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
|             | <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  
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                                                                                                     | 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  
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         |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------|--------------|---------------|
|             | 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  
Report SEMB  
F8A3HBDFZ5(2024-25)

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

20 65243 0000000  
Report SEMB  
F8A3HBDFZ5(2024-25)

**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)  |       |       |

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:

| Column A                                                         | Column B                                                        | Column C                  |
|------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------|
| Budgeted<br>Amounts<br><br>(LB-B<br>Worksheet)<br><br>FY 2025-26 | Actual<br>Expenditures<br><br>Comparison<br>Year<br><br>2024-25 | Difference<br><br>(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<br>Amounts<br><br>FY 2025-26                            | Comparison<br>Year<br><br>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**  
**Special Education Maintenance of Effort**  
**2025-26 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

20 65243 0000000  
Report SEMB  
F8A3HBDFZ5(2024-25)

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

20 65243 0000000  
Report SEMB  
F8A3HBDFZ5(2024-25)

SELPA:

Madera/Mariposa (AB)

Less: Exempt reduction(s) from SECTION 1

36,259,588.00

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from local sources

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 .

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Title

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