

TO: Superintendent and Board Members
FROM: Rianne Pfaltzgraff
DATE: September 17, 2025
RE: 24-25 Unaudited Actuals



In California school districts, unaudited actuals represent the year-end financial statements that summarize the district's revenues, expenditures, and fund balances for the prior fiscal year, which ends on June 30. These reports provide the first official accounting of how the district's budget was actually implemented compared to the budget that was adopted and revised throughout the year.

The unaudited actuals serve as a reconciliation between estimated budgets and real financial activity. They reflect factors such as closing unspent purchase orders, adjusting for reduced or increased expenditures, and capturing revenues received. While labeled "unaudited," the financial data is prepared according to state accounting standards and later reviewed by independent auditors as part of the district's annual audit process.

The information from unaudited actuals directly impacts the *current year's (2025-2026) ending fund balance*, as the final balance from the prior year becomes the beginning balance for the current fiscal year. This beginning balance influences budget planning, including available funds for programs, staffing, and reserves, and helps ensure that the district makes informed financial decisions for the year ahead. An **increase in the ending fund balance** at this stage represents **additional one-time funds** that were not originally budgeted. These one-time funds can provide flexibility for non-recurring expenditures, such as one-time programs, deferred maintenance, or other strategic priorities, but they are not considered ongoing revenue for future years.

Additionally, unaudited actuals impact multi-year financial projections. Because these projections rely on beginning balances and trends in revenue and expenditures, any adjustments or increases in the ending fund balance influence the district's assumptions for future years. One-time increases are generally not counted as ongoing revenue, so they must be carefully considered in long-term planning to ensure sustainability while supporting immediate priorities.

Attached for your review is a copy of the 2024-2025 Unaudited Actuals. This report is an informational presentation of the District's fiscal status as of **June 30, 2025**. The County Office has been provided with a hard copy of your packet in advance in order to meet the due date to them of September 15th. The Board signed certification page will be forwarded to the County Office after your review and approval.

INCLUDED IN YOUR PACKET:

- Two page Certification, Form CA required for submission to CCCOE
- Internal OUESD Financial Documents
- Formal SACS Forms required for submission to CCCOE

NOTEABLE CHANGES:

Revenue:

REVENUE	ESTIMATED	UNAUDITED ACTUALS	VARIANCE
LCFF	\$58,990,954	\$58,977,300	(\$13,654)
Federal	\$2,169,501	\$2,206,629	\$37,128
Other State	\$9,873,606	\$11,364,647	\$1,491,041
Local	\$3,589,102	\$3,875,413	\$286,311
SELPA Transfer In (SPED)	\$2,212,838	\$2,172,581	(\$40,257)
TOTAL REVENUE	\$76,836,001	\$78,596,570	\$1,760,569

For 2024–2025, there is an increase in total revenue of \$1.76 million compared to the budget adoption estimate. The primary driver of this increase was the receipt of additional Residency Grant Awards (approximately \$1.45 million) and other Restricted State and Local revenue. It is important to note that **restricted revenue** must be used for specific purposes as defined by the funding source and cannot be redirected to support general, unrestricted operations. These dollars are typically allocated for programs such as student services, professional development, special education, or targeted state initiatives, and must be spent in accordance with the grant or program guidelines.

Expenditures:

EXPENDITURES	ESTIMATED	UNAUDITED ACTUALS	VARIANCE
CERTIFICATED SALARIES	\$33,422,991	\$33,703,730	\$280,739
CLASSIFIED SALARIES	\$13,340,892	\$13,307,716	(\$33,176)
EMPLOYEE BENEFITS	\$20,172,813	\$20,061,026	(\$111,787)
BOOKS AND SUPPLIES	\$3,653,678	\$3,288,535	(\$365,143)
SERVICES/OPERATING	\$13,625,909	\$12,812,399	(\$813,510)
CAPITAL OUTLAY	\$354,188	\$315,119	(\$39,069)
OTHER OUTGOING	\$1,254,577	\$1,199,053	(\$55,524)
INDIRECT COSTS	(\$138,128)	(\$127,676)	\$10,452
TOTAL EXPENDITURES	\$85,686,919	\$84,559,901	(\$1,127,017)

For 2024–2025, total expenditures were \$84.56 million, which is approximately \$1.13 million less than the budget adoption estimate. The largest areas of variance were in Services and Operating Expenses, which came in \$813,510 below estimates, and Books and Supplies, which were \$365,143 lower than projected. These savings were partially offset by increase in Certificated Salaries due to the 2024-2025 Tentative Agreement with OUTA (+\$280,739).

Overall, the reduction in expenditures compared to estimates reflects a combination of unspent purchase orders, lower utilization of contracted services, and reduced supply costs. These savings positively impacted the district's Ending Fund Balance, providing additional one-time resources moving forward.

Ending Fund Balance:

EFB COMPONENT	ESTIMATED	UNAUDITED ACTUALS	VARIANCE
<i>Restricted</i>	\$7,546,534	\$9,304,622	\$1,758,085
Committed	\$500,000	\$500,000	\$0
Assigned	\$2,355,463	\$2,638,945	\$283,481
Unassigned/Unappropriated – 3%	\$2,570,607	\$2,536,797	(\$33,811)
Unassigned/Unappropriated	\$2,359,898	\$3,258,059	\$898,161
TOTAL ENDING FUND BALANCE	\$15,332,505	\$18,238,423	\$2,905,917

All numbers have been rounded to nearest whole number.

For 2024-2025, the Ending Fund Balance closed at \$18.2 million, compared to the original estimate of \$15.3 million. As a reminder, the majority of the increase was due to an increase in Restricted revenue. Please see the 2024/2025 Unaudited Actuals General Fund chart in the packet for the General (Unrestricted) and Categorical (Restricted) revenue distribution and for details on the expenditure categories.

Please note, these figures reflect the District's position as of June 30 and do not include any additional revenues or funds that may have accrued since July 1. These final numbers do not include the salary and benefit increases included in the Tentative Agreements with Local 1 and CSEA for 2024-2025 and 2025-2026. These increases in salary and benefits will be reflected in the First Interim Report and will subsequently impact the Ending Fund Balance.

Together, the combination of increased revenues, reduced expenditures, and the closing of unspent purchase orders resulted in overall savings for the District. These adjustments illustrate the many moving parts of a school district budget. Finalizing the books through Unaudited Actuals provides the District with an accurate financial picture and establishes a reliable foundation for future planning. In addition, the early reductions in expenditures represent initial strategies to begin slowing spending in advance of the District's Fiscal Stabilization Process, demonstrating a proactive approach to long-term budget sustainability.

BOARD ACTION REQUESTED: Acceptance of the 2024-2025 Unaudited Actual reports as presented with permission to proceed with any final year end Budget adjustments that may be necessary to align to actual expenditures reflected in this packet.

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

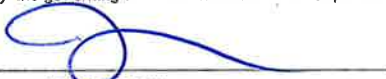
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.60%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 Adjusted Appropriations Limit Appropriations Subject to Limit 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 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 17, 2025

Printed Name: Jeff Palmquist

Title: Superintendent

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: Daniela Parasidis

Title: Deputy Superintendent CCCOE

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

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OAKLEY UNION SCHOOL DISTRICT
FINAL BUDGET 2024/2025
GENERAL FUND

	24/25 ESTIMATED ACTUALS	24/25 UNAUDITED ACTUALS	25/26 FINAL BUDGET
REVENUES			
LCFF	\$58,990,954	\$58,977,300	\$62,885,469
Federal Revenues	\$2,169,501	\$2,206,629	\$2,234,341
Other State Revenues	\$9,873,606	\$11,364,647	\$9,104,885
Other Local Revenues	\$3,589,102	\$3,875,413	\$2,884,076
Selpa Transfer In	\$2,212,838	\$2,172,581	\$2,306,842
TOTAL REVENUES	\$76,836,001	\$78,596,570	\$79,415,613
EXPENDITURES			
Certificated Salaries	\$33,422,991	\$33,703,730	\$34,092,624
Classified Salaries	\$13,340,892	\$13,307,716	\$13,128,255
Employee Benefits	\$20,172,813	\$20,061,026	\$20,923,501
Books and Supplies	\$3,653,678	\$3,288,535	\$3,149,756
Services, Other Operating Expenses	\$13,625,909	\$12,812,399	\$14,278,398
Capital Outlay	\$354,188	\$315,119	\$31,461
Other Outgo	\$1,254,577	\$1,199,053	\$1,280,306
Direct Support/Indirect Costs	(\$138,128)	(\$127,676)	(\$178,944)
TOTAL EXPENDITURES	\$85,686,919	\$84,559,901	\$86,705,357
EXCESS (DEFICIENCY) OF REVENUES EXPENDITURES	(\$8,850,918)	(\$5,963,331)	(\$7,289,744)
OTHER FINANCING SOURCES/USES			
Transfer In / Sources (8910-8979)	\$0	\$0	\$0
Transfer Out / Uses (7610-7699)	\$0	\$0	\$0
Contributions (8980-8999)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$8,850,918)	(\$5,963,331)	(\$7,289,744)
FUND BALANCE, RESERVES			
Beginning Balance July1	\$24,201,754	\$24,201,754	\$18,238,423
Audit Adjustment	\$0	\$0	\$0
Restatement	\$0	\$0	\$0
Ending Balance, June 30	\$15,332,505	\$18,238,423	\$10,948,679

COMPONENTS OF ENDING BALANCE

UNASSIGNED/UNAPPROPRIATED:

Designated for Economic Uncertainties (3%)	\$2,570,608	\$2,536,797	\$2,601,161
Capital Outlay Reserve	\$2,359,898	\$3,258,059	\$1,182,731
Total Unassigned/Unappropriated	\$4,930,506	\$5,794,856	\$3,783,892
	5.75%	6.85%	4.36%

ASSIGNED:

Revolving Cash	\$2,500	\$2,500	\$2,500
Teacher's ISS/ Sites	\$119,013	\$135,854	\$16,841
Site Donations	\$141,446	\$175,642	\$300,642
Prepaid Expenditures	\$99,134	\$116,925	\$17,791
Lottery	\$570,483	\$692,644	\$122,161
General Fund/EDLC/Insurance	\$85,888	\$77,436	\$0
Reserve for Supplemental Plan	\$1,336,999	\$1,437,942	\$100,943
Total Assigned	\$2,355,463	\$2,638,945	\$560,880
	2.75%	3.12%	0.65%

COMMITTED:

Reserve for future post employment benefits	\$0	\$0	\$0
Technology Upgrades	\$0	\$0	\$217,196
Board Reserved Designation	\$500,000	\$500,000	\$0
Total Committed	\$500,000	\$500,000	\$217,196
	0.58%	0.59%	0.25%

RESTRICTED:

Redeveloper Pass Through	\$147,889	\$178,576	\$30,687
Restricted Ending Balance	\$7,398,645	\$9,126,046	\$6,356,024
Total Restricted	\$7,546,534	\$9,304,622	\$6,386,711
	8.81%	11.00%	7.37%

TOTAL ENDING FUND BALANCE	\$15,332,505	\$18,238,423	\$10,948,679
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OAKLEY UNION SCHOOL DISTRICT
FINAL BUDGET 2024/2025
CHILD DEVELOPMENT

	24/25 ESTIMATED ACTUALS	24/25 UNAUDITED ACTUALS	25/26 FINAL BUDGET
REVENUES			
Federal Revenues	\$0	\$0	\$0
Other State Revenue	\$1,002,674	\$958,627	\$825,145
Other Local Revenue	\$47,671	\$59,201	\$95,788
TOTAL REVENUES	\$1,050,345	\$1,017,828	\$920,933
EXPENDITURES			
Certificated Salaries	\$145,939	\$156,292	\$215,907
Classified Salaries	\$303,116	\$300,565	\$314,651
Employee Benefits	\$180,854	\$192,313	\$208,472
Books and Supplies	\$53,972	\$55,372	\$134,744
Services, Other Operating Expenses	\$13,171	\$13,172	\$1,351
Capital Outlay	\$290,226	\$205,187	\$0
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$32,630	\$29,766	\$45,808
TOTAL EXPENDITURES	\$1,019,908	\$952,667	\$920,933
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$30,437	\$65,161	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$30,437	\$65,161	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$368,530	\$368,530	\$433,691
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$398,967	\$433,691	\$433,691
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Unappropriated Amount	\$0	\$0	\$0
Restricted Carryover	\$398,967	\$433,691	\$433,691
TOTAL	\$398,967	\$433,691	\$433,691

OAKLEY UNION SCHOOL DISTRICT
FINAL BUDGET 2024/2025
CAFETERIA FUND

	24/25 ESTIMATED ACTUALS	24/25 UNAUDITED ACTUALS	25/26 FINAL BUDGET
REVENUES			
Federal Revenues	\$1,454,757	\$1,420,254	\$1,451,000
Other State Revenue	\$1,938,436	\$1,906,462	\$1,915,550
Other Local Revenue	\$190,451	\$186,888	\$176,600
TOTAL REVENUES	\$3,583,644	\$3,513,605	\$3,543,150
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$1,042,921	\$1,026,687	\$1,084,981
Employee Benefits	\$486,561	\$481,137	\$523,579
Books and Supplies	\$1,543,262	\$1,483,805	\$1,573,700
Services, Other Operating Expenses	\$534,464	\$417,971	\$372,101
Capital Outlay	\$598,522	\$340,768	\$400,000
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$105,498	\$97,910	\$133,136
TOTAL EXPENDITURES	\$4,311,228	\$3,848,278	\$4,087,497
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$727,584)	(\$334,674)	(\$544,347)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$727,584)	(\$334,674)	(\$544,347)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,674,885	\$1,674,885	\$1,340,211
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$943,688	\$1,340,211	\$795,864
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Stores Inventory	\$36,784	\$29,800	\$36,784
Designated for Economic Uncertainties	\$0	\$0	\$0
Restricted Amount	\$906,904	\$1,310,412	\$795,080
Equipment Replacement Reserve	\$0	\$0	\$0
TOTAL	\$943,688	\$1,340,211	\$831,864

OAKLEY UNION SCHOOL DISTRICT
FINAL BUDGET 2024/2025
BOND FUND 21

	24/25 ESTIMATED ACTUALS	24/25 UNAUDITED ACTUALS	25/26 FINAL BUDGET
REVENUES			
Other Local Revenue	\$3,570	\$3,683	\$0
TOTAL REVENUES	\$3,570	\$3,683	\$0
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services, Other Operating Expenses	\$5,500	\$5,500	\$0
Capital Outlay	\$295,909	\$296,021	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$301,409	\$301,521	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$297,839)	(\$297,839)	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Other Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Other Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$297,839)	(\$297,839)	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$297,839	\$297,839	\$0
Audit Adjustment/Restatement	\$0	\$0	\$0
Ending Balance, June 30	\$0	\$0	\$0
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

OAKLEY UNION SCHOOL DISTRICT
FINAL BUDGET 2024/2025
CAPITAL FACILITIES

	24/25 ESTIMATED ACTUALS	24/25 UNAUDITED ACTUALS	25/26 FINAL BUDGET
REVENUES			
Other Local Revenue	\$611,823	\$621,119	\$525,000
Developer Fees	\$1,400,000	\$1,324,613	\$900,000
TOTAL REVENUES	\$2,011,823	\$1,945,733	\$1,425,000
EXPENDITURES			
Classified Salaries	\$57,291	\$57,291	\$55,285
Employee Benefits	\$47,326	\$47,326	\$47,464
Books and Supplies	\$74,806	\$74,806	\$33,584
Services, Other Operating Expenses	\$311,372	\$302,418	\$44,695
Capital Outlay	\$1,236,831	\$1,407,067	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,727,626	\$1,888,907	\$181,028
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$284,197	\$56,826	\$1,243,972
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$284,197	\$56,826	\$1,243,972
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$12,710,232	\$12,710,232	\$12,767,058
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$12,994,429	\$12,767,058	\$14,011,030
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$12,994,429	\$12,767,058	\$14,011,030
TOTAL	\$12,994,429	\$12,767,058	\$14,011,030

OAKLEY UNION SCHOOL DISTRICT
FINAL BUDGET 2024/2025
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS

	24/25 ESTIMATED ACTUALS	24/25 UNAUDITED ACTUALS	25/26 FINAL BUDGET
REVENUES			
Other Local Revenue	\$535,521	\$486,337	\$460,000
TOTAL REVENUES	\$535,521	\$486,337	\$460,000
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$1,728	\$1,728	\$0
Services, Other Operating Expenses	\$78,511	\$66,251	\$0
Capital Outlay	\$3,995,909	\$3,824,061	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,076,148	\$3,892,040	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(\$3,540,627)	(\$3,405,704)	\$460,000
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	(\$3,540,627)	(\$3,405,704)	\$460,000
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$11,059,489	\$11,059,489	\$7,653,785
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$7,518,863	\$7,653,785	\$8,113,785
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$7,518,863	\$7,653,785	\$8,113,785
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$7,518,863	\$7,653,785	\$8,113,785

OAKLEY UNION ELEMENTARY SCHOOL DISTRICT
2024/2025 UNAUDITED ACTUALS
GENERAL FUND

	2024/25 ESTIMATED ACTUALS			2024/25 UNAUDITED ACTUALS			2025/26 FINAL BUDGET			Est actuals vs Unaudited Actual Percentage	Est actuals vs Unaudited Actual INC/(DEC)
	2024/25 GENERAL	2024/25 CATEGORICAL	2024/25 COMBINED EST ACTUALS	2024/25 GENERAL	2024/25 CATEGORICAL	2024/25 COMBINED UNAUD ACTUALS	2025/26 GENERAL	2025/26 CATEGORICAL	2025/26 COMBINED BUDGET		
REVENUES											
LCFF Sources	\$57,307,685	\$1,683,269	\$58,990,954	\$57,090,087	\$1,887,213	\$58,977,300	\$60,953,641	\$1,931,828	\$62,885,469	-0.02%	(\$13,654)
Federal Revenues	\$0	\$2,169,501	\$2,169,501	\$0	\$2,206,629	\$2,206,629	\$0	\$2,234,341	\$2,234,341	1.71%	\$37,128
Other State Revenues	\$2,125,843	\$7,747,763	\$9,873,606	\$2,156,098	\$9,208,549	\$11,364,647	\$2,259,014	\$6,845,871	\$9,104,885	15.10%	\$1,491,041 (1)
Other Local Revenues	\$1,953,373	\$3,848,567	\$5,801,940	\$2,036,839	\$4,011,155	\$6,047,994	\$1,802,841	\$3,388,077	\$5,190,918	4.24%	\$246,054
TOTAL REVENUES	\$61,386,901	\$15,449,100	\$76,836,001	\$61,283,024	\$17,313,546	\$78,596,570	\$65,015,496	\$14,400,117	\$79,415,613		\$1,760,569
EXPENDITURES											
Certificated Salaries	\$24,946,319	\$8,476,672	\$33,422,991	\$25,028,990	\$8,674,739	\$33,703,730	\$25,436,909	\$8,655,715	\$34,092,624	0.84%	\$280,739
Classified Salaries	\$6,723,810	\$6,617,082	\$13,340,892	\$6,728,860	\$6,578,856	\$13,307,716	\$6,958,617	\$6,169,638	\$13,128,255	-0.25%	(\$33,175)
Employee Benefits	\$12,430,080	\$7,742,733	\$20,172,813	\$12,349,409	\$7,711,617	\$20,061,026	\$12,964,103	\$7,959,398	\$20,923,501	-0.55%	(\$111,787)
Books and Supplies	\$1,020,797	\$2,632,881	\$3,653,678	\$866,763	\$2,421,772	\$3,288,535	\$1,423,452	\$1,726,304	\$3,149,756	-9.99%	(\$365,143) (2)
Services, Other Operating Expenses	\$7,151,287	\$6,474,622	\$13,625,909	\$6,875,005	\$5,937,394	\$12,812,399	\$7,779,887	\$6,498,511	\$14,278,398	-5.97%	(\$813,510) (3)
Capital Outlay	\$21,492	\$332,696	\$354,188	\$15,208	\$299,911	\$315,119	\$1,000	\$30,461	\$31,461	-11.03%	(\$39,069) (4)
Other Outgo	\$0	\$1,254,577	\$1,254,577	\$0	\$1,199,053	\$1,199,053	\$72,468	\$1,207,838	\$1,280,306	-4.43%	(\$55,524)
Direct Support/Indirect Costs	(\$542,138)	\$404,010	(\$138,128)	(\$504,788)	\$377,112	(\$127,676)	(\$726,852)	\$547,808	(\$178,944)	-7.57%	\$10,452 (5)
TOTAL EXPENDITURES	\$51,751,646	\$33,935,273	\$85,686,919	\$51,359,446	\$33,200,455	\$84,559,901	\$53,909,584	\$32,795,773	\$86,705,357		(\$1,127,018)
EXCESS/<DEFICIENCY> OF REVENUES OVER EXPENDITURES	\$9,635,255	(\$18,486,173)	(\$8,850,918)	\$9,923,578	(\$15,886,909)	(\$5,963,331)	\$11,105,912	(\$18,395,656)	(\$7,289,744)		\$2,887,587
OTHER FINANCING SOURCES/USES											
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Contributions	(\$14,711,232)	\$14,711,232	\$0	(\$13,868,794)	\$13,868,794	\$0	(\$15,477,745)	\$15,477,745	\$0	6%	(\$842,438) (6)
TOTAL OTHER FINANCING SOURCES	(\$14,711,232)	\$14,711,232	\$0	(\$13,868,794)	\$13,868,794	\$0	(\$15,477,745)	\$15,477,745	\$0		\$0
NET INCREASE/<DECREASE> IN FUND BALANCE	(\$5,075,977)	(\$3,774,941)	(\$8,850,918)	(\$3,945,216)	(\$2,018,115)	(\$5,963,331)	(\$4,371,833)	(\$2,917,911)	(\$7,289,744)		
FUND BALANCE, RESERVES											
Beginning Balance, July 1	\$12,879,017	\$11,322,736	\$24,201,753	\$12,879,017	\$11,322,736	\$24,201,753	\$8,933,801	\$9,304,621	\$18,238,422		
Audit/Restatement Adjustments	(\$17,071)	(\$1,260)	(\$18,330)	\$0	\$0	\$0	\$0	\$0	\$0		
Ending Balance, June 30	\$7,785,969	\$7,546,536	\$15,332,505	\$8,933,801	\$9,304,621	\$18,238,422	\$4,561,967	\$6,386,710	\$10,948,678		
Components of Ending Fund Balance											
Unassigned	\$4,933,006		\$4,933,006	\$5,794,856		\$5,794,856	\$3,786,392		\$3,786,392		\$861,850
Assigned	\$2,352,963		\$2,352,963	\$2,638,945		\$2,638,945	\$558,379		\$558,379		\$285,982
Committed	\$500,000		\$500,000	\$500,000		\$500,000	\$217,196		\$217,196		\$0
Restricted	\$0	\$7,546,536	\$7,546,536	\$0	\$9,304,621	\$9,304,621	\$0	\$6,386,710	\$6,386,710		\$1,758,085
Ending Fund Balance	\$7,785,969	\$7,546,536	\$15,332,505	\$8,933,801	\$9,304,621	\$18,238,422	\$4,561,967	\$6,386,710	\$10,948,678		\$2,905,917
	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)		

Narrative of Changes to Estimated Actuals

Note	Explanation
1	An increase in Residency Grant awards received
2	A decrease in anticipated materials & supplies purchases
3	A decrease in services for sites/departments as well as a decrease in Special Education contracted services and transportations
4	A decrease to capital projects due to summer projects being completed in 25/26
5	A reduction in indirect costs due to a decrease in actual program expenditures
6	A reduction in general fund contributions due to a decrease in Special Education contracted services



ACCOUNTS PAYABLE/RECEIVABLE CERTIFICATION LOCAL EDUCATION AGENCY (LEA)

LEA: Oakley Union Elementary School District **FISCAL YEAR:** 2024 / 2025

Districts must verify the accuracy of both system-generated and manual accruals for each fund. To align with SACS Fund forms, run an Account Trial Balance by Fund for AR (9200–9299) and AP (9500–9599). The totals should match the SACS figures. Once confirmed, record the verified amount below. Note that Funds 01 and 05 are combined in the State Form.

FUND: 01 / 05

Accounts Receivable Object Code 9201/9299 Total: 7,231,716.15

Accounts Payable Object Code 9500/9599 Total: < 2,399,156.73 >

FUND: 08

Accounts Receivable Object Code 9201/9299 Total: N/A

Accounts Payable Object Code 9500/9599 Total: N/A

FUND: 12

Accounts Receivable Object Code 9201/9299 Total: N/A

Accounts Payable Object Code 9500/9559 Total: < 7,849.44 >

I hereby certify that to the best of my knowledge and belief, this is an accurate and complete report of Accounts Payable and Accounts Receivable, prepared in accordance with the provisions of the California Schools Accounting Manual and Instructions, as prepared by the California State Department of Education

Signed: _____

Title: _____

Assistant Superintendent of Business Services

Date: _____

9/30/2025

Please submit the completed form with your Unaudited Actuals.



ACCOUNTS PAYABLE/RECEIVABLE CERTIFICATION LOCAL EDUCATION AGENCY (LEA)

LEA: Oakley Union Elementary School District FISCAL YEAR: 2024 / 2025

Districts must verify the accuracy of both system-generated and manual accruals for each fund. To align with SACS Fund forms, run an Account Trial Balance by Fund for AR (9200–9299) and AP (9500–9599). The totals should match the SACS figures. Once confirmed, record the verified amount below. Note that Funds 01 and 05 are combined in the State Form.

FUND: 13

Accounts Receivable Object Code 9201/9299 Total: 269,137.73

Accounts Payable Object Code 9500/9599 Total: < 26,833.28 >

FUND: 21

Accounts Receivable Object Code 9201/9299 Total: N/A

Accounts Payable Object Code 9500/9599 Total: N/A

FUND: 25

Accounts Receivable Object Code 9201/9299 Total: N/A

Accounts Payable Object Code 9500/9599 Total: < 455,194.77 >

I hereby certify that to the best of my knowledge and belief, this is an accurate and complete report of Accounts Payable and Accounts Receivable, prepared in accordance with the provisions of the California Schools Accounting Manual and Instructions, as prepared by the California State Department of Education

Signed: _____

Title: Assistant Superintendent of Business Services

Date: 9/3/2025

Please submit the completed form with your Unaudited Actuals.



ACCOUNTS PAYABLE/RECEIVABLE CERTIFICATION LOCAL EDUCATION AGENCY (LEA)

LEA: Oakley Union Elementary School District FISCAL YEAR: 2024 / 2025

Districts must verify the accuracy of both system-generated and manual accruals for each fund. To align with SACS Fund forms, run an Account Trial Balance by Fund for AR (9200–9299) and AP (9500–9599). The totals should match the SACS figures. Once confirmed, record the verified amount below. Note that Funds 01 and 05 are combined in the State Form.

FUND: 35

Accounts Receivable Object Code 9201/9299 Total: N/A

Accounts Payable Object Code 9500/9599 Total: N/A

FUND: 40

Accounts Receivable Object Code 9201/9299 Total: N/A

Accounts Payable Object Code 9500/9599 Total: < 1,072,645.33 >

FUND: _____

Accounts Receivable Object Code 9201/9299 Total: _____

Accounts Payable Object Code 9500/9559 Total: _____

I hereby certify that to the best of my knowledge and belief, this is an accurate and complete report of Accounts Payable and Accounts Receivable, prepared in accordance with the provisions of the California Schools Accounting Manual and Instructions, as prepared by the California State Department of Education

Signed: _____

Title: Assistant Superintendent of Business Services

Date: 9/3/2025

Please submit the completed form with your Unaudited Actuals.

LCFF CALCULATOR

61762	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
	Projection Date

LEA:	Oakley Union Elementary
Projection Title:	DBS VERSION - 24/25 UNAUDITED ACTUALS
Created by:	DFA of CCCOE
Email:	
Phone:	

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Oakley Union Elementary (61762)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813	\$ 3,044	\$ 3,077	\$ 5,545	\$ 5,712	\$ 5,907	\$ 6,103	\$ 6,301
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)			\$ -					

Oakley Union Elementary (61762)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?					NO				
Does your district have a necessary small school?					NO				
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1	Estimated Property Taxes (excluding RDA)	\$ 21,497,893	\$ 22,602,485	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507
B-5	Redevelopment Agency Local Revenue	\$ 984,349	\$ 870,300	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159	\$ 905,159
	Less In-Lieu Property Tax Transfer	\$ -	\$ (611)	\$ (3,514)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 22,482,242	\$ 23,472,174	\$ 24,460,152	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1 / A-3	District Enrollment	5,059	5,098	5,131	5,204	5,204	5,226	5,273	5,268
A-2 / A-4	COE Enrollment	13	12	14	18	18	18	18	18
	Total Enrollment	5,072	5,110	5,145	5,222	5,222	5,244	5,291	5,286
B-1 / B-3	District Unduplicated Pupil Count	2,309	2,423	2,487	2,487	2,487	2,487	2,487	2,487
B-2 / B-4	COE Unduplicated Pupil Count	6	6	6	7	7	7	7	7
	Total Unduplicated Pupil Count	2,315	2,429	2,493	2,494	2,494	2,494	2,494	2,494
	Single Year Unduplicated Pupil Percentage	45.64%	47.53%	48.45%	47.76%	47.76%	47.56%	47.14%	47.19%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	44.29%	44.64%	47.22%	47.92%	47.99%	47.69%	47.48%	47.29%

Oakley Union Elementary (61762)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-10	TK (Commencing in 2022-23)	111.51	167.28	239.21	239.21	239.21	239.21	239.21	239.21
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)								
	Grades TK-3	2,008.57	2,127.68	2,170.52	2,239.24	2,239.24	2,248.70	2,268.93	2,266.77
	Grades 4-6	1,618.53	1,598.57	1,531.85	1,580.35	1,580.35	1,587.03	1,601.30	1,599.78
	Grades 7-8	1,032.92	1,064.94	1,078.01	1,112.14	1,112.14	1,116.84	1,126.88	1,125.82
	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA		4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57	4,997.11	4,992.37
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
	Grades TK-3	0.51	2.50	4.49	3.82	3.82	3.83	3.87	3.86
	Grades 4-6	1.08	4.96	5.34	4.80	4.80	4.82	4.86	4.86
	Grades 7-8	0.76	2.56	4.85	3.47	3.47	3.48	3.51	3.51
	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)		2.35	10.02	14.68	12.08	12.08	12.13	12.24	12.23
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr, & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).		-	-	-	-	-	-	-	-
DISTRICT TOTAL		4,662.37	4,801.21	4,795.06	4,943.80	4,943.80	4,964.70	5,009.35	5,004.60
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
	Grades TK-3	5.81	4.88	4.88	6.74	6.81	6.88	6.74	6.81
	Grades 4-6	3.93	3.38	5.11	7.05	7.13	7.21	7.05	7.13
	Grades 7-8	1.88	2.69	2.40	3.31	3.35	3.38	3.31	3.35
	Grades 9-12	-	-	-	-	-	-	-	-
COUNTY TOTAL		11.62	10.95	12.39	17.10	17.28	17.47	17.10	17.28
RATIO: District ADA-to-Enrollment		92.16%	94.18%	93.45%	95.00%	95.00%	95.00%	95.00%	95.00%
RATIO: County ADA-to-Enrollment		89.38%	91.25%	88.50%	95.00%	95.00%	95.00%	95.00%	95.00%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.									
Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report
A-20	Grades TK-3	-	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-	-
A-19	Grades TK-3	-	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-	-

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS								
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	2,285.88	2,285.88	2,023.56	2,008.57	2,127.68	2,170.52	2,239.24	2,239.24
Grades 4-6	1,603.42	1,603.42	1,634.46	1,618.53	1,598.57	1,531.85	1,580.35	1,580.35
Grades 7-8	1,073.78	1,073.78	1,030.98	1,032.92	1,064.94	1,078.01	1,112.14	1,112.14
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,963.08	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,963.08	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	2,285.88	2,023.56	2,008.57	2,127.68	2,170.52	2,239.24	2,239.24	2,248.70
Grades 4-6	1,603.42	1,634.46	1,618.53	1,598.57	1,531.85	1,580.35	1,580.35	1,587.03
Grades 7-8	1,073.78	1,030.98	1,032.92	1,064.94	1,078.01	1,112.14	1,112.14	1,116.84
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,963.08	4,689.00	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	2,023.56	2,008.57	2,127.68	2,170.52	2,239.24	2,239.24	2,248.70	2,268.93
Grades 4-6	1,634.46	1,618.53	1,598.57	1,531.85	1,580.35	1,580.35	1,587.03	1,601.30
Grades 7-8	1,030.98	1,032.92	1,064.94	1,078.01	1,112.14	1,112.14	1,116.84	1,126.88
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,689.00	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57	4,997.11
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,689.00	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57	4,997.11
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	2,198.44	2,106.00	2,053.27	2,102.26	2,179.15	2,216.33	2,242.39	2,252.29
Grades 4-6	1,613.77	1,618.80	1,617.19	1,582.98	1,570.26	1,564.18	1,582.57	1,589.56
Grades 7-8	1,059.51	1,045.89	1,042.95	1,058.62	1,085.03	1,100.76	1,113.71	1,118.62
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,871.72	4,770.69	4,713.41	4,743.86	4,834.44	4,881.27	4,938.67	4,960.47
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,871.72	4,770.69	4,713.41	4,743.86	4,834.44	4,881.27	4,938.67	4,960.47
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	2,008.57	2,127.68	2,170.52	2,239.24	2,239.24	2,248.70	2,268.93	2,266.77
Grades 4-6	1,618.53	1,598.57	1,531.85	1,580.35	1,580.35	1,587.03	1,601.30	1,599.78
Grades 7-8	1,032.92	1,064.94	1,078.01	1,112.14	1,112.14	1,116.84	1,126.88	1,125.82
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57	4,997.11	4,992.37
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,660.02	4,791.19	4,780.38	4,931.72	4,931.72	4,952.57	4,997.11	4,992.37
Change in LCFF ADA (excludes NSS ADA)	(28.98)	131.17	(10.81)	151.34	-	20.85	44.54	(4.74)
	Decline	Increase	Decline	Increase	No Change	Increase	Increase	Decline

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS								
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	2,198.44	2,127.68	2,127.68	2,239.24	2,239.24	2,248.70	2,268.93	2,268.93
Grades 4-6	1,613.77	1,598.57	1,598.57	1,580.35	1,580.35	1,587.03	1,601.30	1,601.30
Grades 7-8	1,059.51	1,064.94	1,064.94	1,112.14	1,112.14	1,116.84	1,126.88	1,126.88
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	4,871.72	4,791.19	4,791.19	4,931.72	4,931.72	4,952.57	4,997.11	4,997.11
	<i>3PY Average</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	6.32	7.38	9.37	10.55	10.62	10.71	10.60	10.67
Grades 4-6	5.01	8.34	10.45	11.85	11.93	12.02	11.91	11.98
Grades 7-8	2.64	5.25	7.25	6.78	6.81	6.87	6.82	6.86
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	13.97	20.97	27.07	29.18	29.37	29.60	29.34	29.51
ACTUAL ADA (Current Year Only)								
Grades TK-3	2,014.89	2,135.06	2,179.89	2,249.79	2,249.86	2,259.42	2,279.53	2,277.45
Grades 4-6	1,623.54	1,606.91	1,542.30	1,592.20	1,592.27	1,599.05	1,613.21	1,611.77
Grades 7-8	1,035.56	1,070.19	1,085.26	1,118.92	1,118.95	1,123.70	1,133.71	1,132.67
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	4,673.99	4,812.16	4,807.45	4,960.90	4,961.08	4,982.17	5,026.45	5,021.88
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	2,204.76	2,135.06	2,137.05	2,249.79	2,249.86	2,259.42	2,279.53	2,279.60
Grades 4-6	1,618.78	1,606.91	1,609.02	1,592.20	1,592.27	1,599.05	1,613.21	1,613.28
Grades 7-8	1,062.15	1,070.19	1,072.19	1,118.92	1,118.95	1,123.70	1,133.71	1,133.74
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	4,885.69	4,812.16	4,818.26	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
Funded Difference (Funded ADA less Actual ADA)	211.70	-	10.81	-	-	-	-	4.74
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	111.51	167.28	239.21	239.21	239.21	239.21	239.21	239.21

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS										v.26.2		PY3		v.26.2		PY2	
LOCAL CONTROL FUNDING FORMULA										2022-23				2023-24			
LCFF ENTITLEMENT CALCULATION																	

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS				v.26.2		PY1	v.26.2		CY											
LOCAL CONTROL FUNDING FORMULA						2024-25		2025-26												
LCFF ENTITLEMENT CALCULATION																				
						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage										
Calculation Factors						1.07%		0.00%		47.22%		47.22%								
						Prior Year														
						ADA		Base		Grade Span		Supplemental		Concentration		Total				
Grades TK-3						2,137.05	\$	10,025	\$	1,043	\$	1,045	\$	-	\$	25,886,646				
Grades 4-6						1,609.02		10,177				961		-		17,921,452				
Grades 7-8						1,072.19		10,478				990		-		12,295,384				
Grades 9-12						-		12,144		316		1,177		-		-				
Subtract Necessary Small School ADA and Funding						-		-		-		-		-		-				
Total Base, Supplemental, and Concentration Grant							\$	49,033,330	\$	2,228,943	\$	4,841,209	\$	-	\$	56,103,482				
NSS Allowance																				
TOTAL BASE						4,818.26	\$	49,033,330	\$	2,228,943	\$	4,841,209	\$	-	\$	56,103,482				
ADD ONS:																				
Targeted Instructional Improvement Block Grant														\$	217,772	\$	217,772			
Home-to-School Transportation (COLA added commencing 2023-24)															32,788		33,542			
Small School District Bus Replacement Program (COLA added commencing 2023-24)															-		-			
Transitional Kindergarten (Commencing 2022-23)						TK ADA		239.21	TK Add-on rate	\$	3,077.00				736,049		1,326,419			
ECONOMIC RECOVERY TARGET PAYMENT																				
LCFF Entitlement Before Adjustments														\$	57,090,091		\$	60,801,706		
Miscellaneous Adjustments															-			-		
ADJUSTED LCFF ENTITLEMENT														\$	57,090,091		\$	60,801,706		
Local Revenue (including RDA)															(24,460,152)			(24,463,666)		
Gross State Aid														\$	32,629,939		\$	36,338,040		
Education Protection Account Entitlement															(8,904,372)			(10,678,704)		
Net State Aid														\$	23,725,567		\$	25,659,336		
MINIMUM STATE AID CALCULATION																				
								12-13 Rate		2024-25 ADA				N/A				N/A		
2012-13 RL/Charter Gen BG adjusted for ADA							\$	5,122.90		4,818.26			\$	24,683,464		\$	25,414,195			
2012-13 NSS Allowance (deficit)							\$	-						-				-		
Minimum State Aid Adjustments														(24,460,152)			(24,463,666)			
Less Current Year Property Taxes/In-Lieu														(8,904,372)			(10,678,704)			
Less Education Protection Account Entitlement														\$	-		\$	-		
Subtotal State Aid for Historical RL/Charter General BG														3,140,865			3,140,865			
Categorical Minimum State Aid														-			-			
Charter School Categorical Block Grant adjusted for ADA														\$	3,140,865		\$	3,140,865		
Minimum State Aid Guarantee Before Proration Factor														0.00%			0.00%			
Proration Factor														\$	3,140,865		\$	3,140,865		
Minimum State Aid Guarantee																				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				
LCFF Entitlement														-			-			
Minimum State Aid plus Property Taxes including RDA														-			-			
Offset														-			-			
Minimum State Aid Prior to Offset														-			-			
Total Minimum State Aid with Offset														-			-			
State Aid Before Additional State Aid														\$	23,725,567		\$	25,659,336		
ADDITIONAL STATE AID														\$	-		\$	-		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee														\$	23,725,567		\$	25,659,336		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple														\$	57,090,091		\$	60,801,706		
Change Over Prior Year								2.06%		1,152,461						6.50%	3,711,615			
LCFF Entitlement Per ADA (excluding Categorical MSA)														11,849			12,256			
Per-ADA Change Over Prior Year								1.94%		225						3.43%	407			
Basic Aid Status (school districts only)														Non-Basic Aid			Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES																				
										Increase				2024-25			Increase		2025-26	
State Aid								-5.85%		(1,473,951)			\$	23,725,567		8.15%	1,933,769		\$	25,659,336
Education Protection Account														8,904,372					10,678,704	
Property Taxes Net of In-Lieu Transfers								4.21%		987,978				24,460,152		0.01%	3,514		24,463,666	
Charter In-Lieu Taxes								0.00%		-				-		0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)								-0.87%		(485,973)			\$	57,090,091		3.39%	1,937,283		\$	60,801,706

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS v.26.2						CY1	v.26.2	CY2
LOCAL CONTROL FUNDING FORMULA						2026-27		2027-28
LCFF ENTITLEMENT CALCULATION								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	3.02%		0.00%		47.99% 47.99%			
	Current Year							
	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	2,249.86	\$ 10,566	\$ 1,099	\$ 1,120	\$ -	\$ 28,763,578		
Grades 4-6	1,592.27	10,725		1,029	-	18,716,178		
Grades 7-8	1,118.95	11,043		1,060	-	13,542,579		
Grades 9-12	-	12,798	333	1,260	-	-		
Subtract Necessary Small School ADA and Funding						-		
Total Base, Supplemental, and Concentration Grant						\$ 53,205,732	\$ 2,472,596	\$ 5,344,007
NSS Allowance						-	-	-
TOTAL BASE						4,961.08	\$ 53,205,732	\$ 2,472,596
ADD ONS:								
Targeted Instructional Improvement Block Grant						\$ 217,772		\$ 217,772
Home-to-School Transportation (COLA added commencing 2023-24)						34,555		35,737
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-		-
Transitional Kindergarten (Commencing 2022-23)						-		-
TK ADA						239.21	TK Add-on rate \$ 5,712.00	1,366,368
ECONOMIC RECOVERY TARGET PAYMENT								
LCFF Entitlement Before Adjustments						\$ 62,641,030		\$ 65,007,788
Miscellaneous Adjustments						-		-
ADJUSTED LCFF ENTITLEMENT						\$ 62,641,030		\$ 65,007,788
Local Revenue (including RDA)						(24,463,666)		(24,463,666)
Gross State Aid						\$ 38,177,364		\$ 40,544,122
Education Protection Account Entitlement						(11,739,106)		(13,132,745)
Net State Aid						\$ 26,438,258		\$ 27,411,377
MINIMUM STATE AID CALCULATION								
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate	2026-27 ADA	N/A
2012-13 NSS Allowance (deficit)						\$ 5,122.90	4,961.08	\$ 25,415,141
Minimum State Aid Adjustments						\$ -	-	-
Less Current Year Property Taxes/In-Lieu								(24,463,666)
Less Education Protection Account Entitlement								(11,739,106)
Subtotal State Aid for Historical RL/Charter General BG						\$ -		\$ -
Categorical Minimum State Aid								3,140,865
Charter School Categorical Block Grant adjusted for ADA								-
Minimum State Aid Guarantee Before Proration Factor						\$ 3,140,865		\$ 3,140,865
Proration Factor						0.00%		0.00%
Minimum State Aid Guarantee						\$ 3,140,865		\$ 3,140,865
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement						-		-
Minimum State Aid plus Property Taxes including RDA						-		-
Offset						-		-
Minimum State Aid Prior to Offset						-		-
Total Minimum State Aid with Offset						-		-
State Aid Before Additional State Aid						\$ 26,438,258		\$ 27,411,377
ADDITIONAL STATE AID						\$ -		\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 26,438,258		\$ 27,411,377
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple						\$ 62,641,030		\$ 65,007,788
Change Over Prior Year						3.03%	1,839,324	3.78%
LCFF Entitlement Per ADA (excluding Categorical MSA)								2,366,758
Per-ADA Change Over Prior Year						3.02%	370	13,048
Basic Aid Status (school districts only)								3.34%
								422
								Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
State Aid						3.04%	Increase 778,922	3.68%
Education Protection Account								973,119
Property Taxes Net of In-Lieu Transfers						0.00%	-	0.00%
Charter In-Lieu Taxes						0.00%	-	0.00%
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						1.28%	778,922	1.55%
								973,119
								\$ 27,411,377
								13,132,745
								24,463,666
								-
								\$ 65,007,788

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS						CY3	v.26.2	CY4
LOCAL CONTROL FUNDING FORMULA						2028-29		2029-30
LCFF ENTITLEMENT CALCULATION								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	3.31%		0.00%		47.48% 47.48%			
	Current Year							
	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	2,279.53	\$ 11,289	\$ 1,174	\$ 1,183	\$ -	\$ 31,107,551		
Grades 4-6	1,613.21	11,459		1,088	-	20,241,222		
Grades 7-8	1,133.71	11,799		1,120	-	14,646,873		
Grades 9-12		13,674	356	1,332	-	-		
Subtract Necessary Small School ADA and Funding								
Total Base, Supplemental, and Concentration Grant		\$ 57,596,032	\$ 2,676,166	\$ 5,723,448	\$ -	\$ 65,995,646		
NSS Allowance								
TOTAL BASE	5,026.45	\$ 57,596,032	\$ 2,676,166	\$ 5,723,448	\$ -	\$ 65,995,646		
ADD ONS:								
Targeted Instructional Improvement Block Grant						\$ 217,772		\$ 217,772
Home-to-School Transportation (COLA added commencing 2023-24)						36,920		38,116
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-		-
Transitional Kindergarten (Commencing 2022-23)						-		-
	TK ADA	239.21	TK Add-on rate	\$ 6,103.00		1,459,899		1,507,262
ECONOMIC RECOVERY TARGET PAYMENT								
LCFF Entitlement Before Adjustments						\$ 67,710,237		\$ 69,875,400
Miscellaneous Adjustments						-		-
ADJUSTED LCFF ENTITLEMENT						\$ 67,710,237		\$ 69,875,400
Local Revenue (including RDA)						(24,463,666)		(24,463,666)
Gross State Aid						\$ 43,246,571		\$ 45,411,734
Education Protection Account Entitlement						(14,719,070)		(15,986,776)
Net State Aid						\$ 28,527,501		\$ 29,424,958
MINIMUM STATE AID CALCULATION								
2012-13 RL/Charter Gen BG adjusted for ADA						N/A		N/A
2012-13 NSS Allowance (deficit)						\$ 25,750,001		\$ 25,750,887
Minimum State Aid Adjustments						-		-
Less Current Year Property Taxes/In-Lieu						(24,463,666)		(24,463,666)
Less Education Protection Account Entitlement						(14,719,070)		(15,986,776)
Subtotal State Aid for Historical RL/Charter General BG						\$ -		\$ -
Categorical Minimum State Aid						3,140,865		3,140,865
Charter School Categorical Block Grant adjusted for ADA						-		-
Minimum State Aid Guarantee Before Proration Factor						\$ 3,140,865		\$ 3,140,865
Proration Factor						0.00%		0.00%
Minimum State Aid Guarantee						\$ 3,140,865		\$ 3,140,865
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement						-		-
Minimum State Aid plus Property Taxes including RDA						-		-
Offset						-		-
Minimum State Aid Prior to Offset						-		-
Total Minimum State Aid with Offset						-		-
State Aid Before Additional State Aid						\$ 28,527,501		\$ 29,424,958
ADDITIONAL STATE AID						\$ -		\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 28,527,501		\$ 29,424,958
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple						\$ 67,710,237		\$ 69,875,400
Change Over Prior Year						4.16% 2,702,449	3.20% 2,165,163	
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,471		13,901
Per-ADA Change Over Prior Year						3.24% 423	3.19% 430	
Basic Aid Status (school districts only)						Non-Basic Aid		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
State Aid						4.07% 1,116,124	3.15% 897,457	\$ 29,424,958
Education Protection Account						\$ 28,527,501		15,986,776
Property Taxes Net of In-Lieu Transfers						14,719,070		24,463,666
Charter In-Lieu Taxes						0.00% -	0.00% -	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						0.00% -	1.43% 897,457	\$ 69,875,400
						1.72% 1,116,124		
						\$ 67,710,237		

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED

EDUCATION PROTECTION ACCOUNT

	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	CDE P-2 Certification* 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	4,885.69	4,806.80	4,812.16	4,815.29	4,818.26	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 977,138	\$ 961,360	\$ 962,432	\$ 963,058	\$ 963,652	\$ 992,180	\$ 992,217	\$ 996,434	\$ 1,005,290	\$ 1,005,325
EPA PROPORTIONATE SHARE CAP										
B3, B7 2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,274.58		\$ 6,790.35	\$ 6,863.01	\$ 6,863.01	\$ 7,020.86	\$ 7,232.89	\$ 7,480.25	\$ 7,727.85	\$ 7,978
B4, B8 Current Year Funded ADA, excluding NSS	4,885.69		4,812.16	4,815.29	4,818.26	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	56.31		60.94	61.59	61.59	63.01	64.46	65.94	67.46	69.01
B-12 Current Year Funded ADA, including NSS	4,885.69		4,812.16	4,815.29	4,818.26	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
B9+B13 Adjusted Total Revenue Limit	\$ 30,930,766		\$ 32,969,504	\$ 33,343,957	\$ 33,364,524	\$ 35,142,370	\$ 36,202,772	\$ 37,596,411	\$ 39,182,736	\$ 40,450,442
B10, B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 30,930,766	\$ 32,932,780	\$ 32,969,504	\$ 33,343,957	\$ 33,364,524	\$ 35,142,370	\$ 36,202,772	\$ 37,596,411	\$ 39,182,736	\$ 40,450,442
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 22,482,242	\$ 23,721,385	\$ 23,472,174	\$ 24,704,843	\$ 24,460,152	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ 8,448,524	\$ 9,211,395	\$ 9,497,330	\$ 8,639,114	\$ 8,904,372	\$ 10,678,704	\$ 11,739,106	\$ 13,132,745	\$ 14,719,070	\$ 15,986,776
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$30,930,766	\$ 32,932,780	\$32,969,504	\$33,343,957	\$33,364,524	\$35,142,370	\$36,202,772	\$37,596,411	\$39,182,736	\$40,450,442
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.98880689%		49.68656772%		49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 3,974,028	\$ 7,241,525	\$ 7,265,938	\$ 16,567,468	\$ 16,577,687	\$ 17,461,037	\$ 17,987,915	\$ 18,680,366	\$ 19,468,557	\$ 20,098,436
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 3,974,028	\$ 7,241,525	\$ 7,265,938	\$ 8,639,114	\$ 8,904,372	\$ 10,678,704	\$ 11,739,106	\$ 13,132,745	\$ 14,719,070	\$ 15,986,776
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	3,974,028	7,241,525	7,265,938	8,639,114	8,904,372	10,678,704	11,739,106	13,132,745	14,719,070	15,986,776
D-4 Prior Year Annual Adjustment	(398,516)	\$ 31,065	31,065	\$ 24,413	24,413	265,258				
D-5 P2 Entitlement Net of PY Adjustment	3,575,512	\$ 7,272,590	7,297,003	\$ 8,663,527	8,928,785	10,943,962	11,739,106	13,132,745	14,719,070	15,986,776
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	22.03836064%	22.03836064%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%	49.68656772%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 7,265,938		\$ 8,904,372		10,678,704	11,739,106	13,132,745	14,719,070	15,986,776

*CDE P-2 Certification and Calculated columns can be compared to determine accruals nents. Enter accrual information on Data Entry tab.
**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED

ACTUALS

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	5,072	5,110	5,145	5,222	5,222	5,244	5,291	5,286
Unduplicated Pupil Count (UPC)	2,315	2,429	2,493	2,494	2,494	2,494	2,494	2,494
Unduplicated Pupil Percentage (UPP)	44.29%	44.64%	47.22%	47.92%	47.99%	47.69%	47.48%	47.29%
Current Year LCFF Average Daily Attendance (ADA)	4,673.99	4,812.16	4,807.45	4,960.90	4,961.08	4,982.17	5,026.45	5,021.88
Funded LCFF ADA	4,885.69	4,812.16	4,818.26	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
LCFF ADA Funding Method	3PY Average	Current Year	Prior Year	Current Year	Current Year	Current Year	Current Year	Prior Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$45,445,356	\$48,452,297	\$49,033,330	\$51,643,838	\$53,205,732	\$55,259,141	\$57,596,032	\$59,463,964
Grade Span Adjustment	2,101,136	2,203,382	2,228,943	2,400,524	2,472,596	2,566,697	2,676,166	2,762,872
Adjusted Base Grant	\$47,546,492	\$50,655,679	\$51,262,273	\$54,044,362	\$55,678,328	\$57,825,838	\$60,272,198	\$62,226,836
Supplemental Grant	4,211,669	4,522,538	4,841,209	5,179,611	5,344,007	5,515,428	5,723,448	5,885,414
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$51,758,161	\$55,178,217	\$56,103,482	\$59,223,973	\$61,022,335	\$63,341,266	\$65,995,646	\$68,112,250
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	217,772	217,772	217,772	217,772	217,772	217,772	217,772	217,772
Add-on: Home-to-School Transportation	29,977	32,441	32,788	33,542	34,555	35,737	36,920	38,116
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	313,678	509,200	736,049	1,326,419	1,366,368	1,413,013	1,459,899	1,507,262
Total Allowance and Add-On Amounts	\$561,427	\$759,413	\$986,609	\$1,577,733	\$1,618,695	\$1,666,522	\$1,714,591	\$1,763,150
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$52,319,588	\$55,937,630	\$57,090,091	\$60,801,706	\$62,641,030	\$65,007,788	\$67,710,237	\$69,875,400
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 52,319,588	\$ 55,937,630	\$ 57,090,091	\$ 60,801,706	\$ 62,641,030	\$ 65,007,788	\$ 67,710,237	\$ 69,875,400
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,709	\$ 11,624	\$ 11,849	\$ 12,256	\$ 12,626	\$ 13,048	\$ 13,471	\$ 13,901
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	52,319,588	55,937,630	57,090,091	60,801,706	62,641,030	65,007,788	67,710,237	69,875,400
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 22,482,242	\$ 23,472,174	\$ 24,460,152	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 3,974,028	\$ 7,265,938	\$ 8,904,372	\$ 10,678,704	\$ 11,739,106	\$ 13,132,745	\$ 14,719,070	\$ 15,986,776
Net State Aid (excludes Additional State Aid)	\$ 25,863,318	\$ 25,199,518	\$ 23,725,567	\$ 25,659,336	\$ 26,438,258	\$ 27,411,377	\$ 28,527,501	\$ 29,424,958
Additional State Aid	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 52,319,588	\$ 55,937,630	\$ 57,090,091	\$ 60,801,706	\$ 62,641,030	\$ 65,007,788	\$ 67,710,237	\$ 69,875,400
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 25,863,318	\$ 25,199,518	\$ 23,725,567	\$ 25,659,336	\$ 26,438,258	\$ 27,411,377	\$ 28,527,501	\$ 29,424,958
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 3,974,028	\$ 7,265,938	\$ 8,904,372	\$ 10,678,704	\$ 11,739,106	\$ 13,132,745	\$ 14,719,070	\$ 15,986,776
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (398,516)	\$ 31,065	\$ 24,413	\$ 265,258	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$ 22,482,242	\$ 23,472,785	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666	\$ 24,463,666
% Change	-	4.4059%	4.2214%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	-	(611)	(3,514)	-	-	-	-	-
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 52,319,588	\$ 55,937,630	\$ 57,090,091	\$ 60,801,706	\$ 62,641,030	\$ 65,007,788	\$ 67,710,237	\$ 69,875,400
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 52,319,588	\$ 55,937,630	\$ 57,090,091	\$ 60,801,706	\$ 62,641,030	\$ 65,007,788	\$ 67,710,237	\$ 69,875,400

**Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED
ACTUALS**

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 51,998,322	\$ 55,370,781	\$ 57,044,696	\$ 59,238,851	\$ 61,732,097	\$ 63,734,098		
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,841,209	\$ 5,179,611	\$ 5,344,007	\$ 5,515,428	\$ 5,723,448	\$ 5,885,414		
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Percentage to Increase or Improve Services	9.31%	9.35%	9.37%	9.31%	9.27%	9.23%		

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED ACTUALS									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Necessary Small School Allowance by School									
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-	-
District NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Oakley Union Elementary (61762) - DBS VERSION - 24/25 UNAUDITED

ACTUALS

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 11,015.34	\$ 11,928.71	\$ 12,113.26	\$ 12,408.20	\$ 12,784.61	\$ 13,213.57	\$ 13,646.49	\$ 14,083.96
Grades 4-6	\$ 10,128.15	\$ 10,967.96	\$ 11,138.12	\$ 11,408.79	\$ 11,754.39	\$ 12,149.95	\$ 12,547.15	\$ 12,948.88
Grades 7-8	\$ 10,428.60	\$ 11,292.57	\$ 11,467.54	\$ 11,746.31	\$ 12,102.91	\$ 12,510.33	\$ 12,919.43	\$ 13,333.08
Grades 9-12	\$ 12,400.01	\$ 13,427.55	\$ 13,636.72	\$ 13,967.58	\$ 14,391.31	\$ 14,875.26	\$ 15,362.29	\$ 15,853.90
Base Grants								
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117
Grade Span Adjustment								
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484
Prorated Base Grants								
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117
Prorated Grade Span Adjustment								
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897
Actual - 1.00 ADA, Local UPP as follows:	44.29%	44.64%	47.22%	47.92%	47.99%	47.69%	47.48%	47.29%
Grades TK-3	\$ 896	\$ 978	\$ 1,045	\$ 1,085	\$ 1,120	\$ 1,151	\$ 1,183	\$ 1,217
Grades 4-6	\$ 824	\$ 899	\$ 961	\$ 998	\$ 1,029	\$ 1,058	\$ 1,088	\$ 1,119
Grades 7-8	\$ 849	\$ 926	\$ 990	\$ 1,027	\$ 1,060	\$ 1,089	\$ 1,120	\$ 1,152
Grades 9-12	\$ 1,009	\$ 1,101	\$ 1,177	\$ 1,222	\$ 1,260	\$ 1,295	\$ 1,332	\$ 1,370
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, In-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ 21,497,893	\$ 22,602,485	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507	\$ 23,558,507
District LCFF ADA	4,885.69	4,812.16	4,818.26	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
Total Charter LCFF ADA	-	0.13	0.71	-	-	-	-	-
Total LCFF ADA	4,885.69	4,812.29	4,818.97	4,960.90	4,961.08	4,982.17	5,026.45	5,026.62
Property Taxes per ADA	\$ 4,400.18	\$ 4,696.83	\$ 4,888.70	\$ 4,748.84	\$ 4,748.66	\$ 4,728.56	\$ 4,686.91	\$ 4,686.75
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	611	3,514	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ 611	\$ 3,514	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	SPED FED ASSIST	SPED PRIV SCH ISPS	SPED PRESCH GRANT	FED MENTAL HEALTH	TITLE II TCHR QUALITY	TITLE IV STU SUPP
FEDERAL CATALOG NUMBER	PCA #14329	PCA #13379	PCA #10115	PCA #13430	PCA #14468	PCA #14341	PCA #15396
RESOURCE CODE	3010	3310	3311	3315	3327	4035	4127
REVENUE OBJECT	8290	8181	8181	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	116,135.86		3,521.00			6,600.06	30,964.56
2. a. Current Year Award	643,452.00	1,119,659.00		76,144.00	60,644.00	103,381.00	53,788.00
b. Transferability (ESSA)							
c. Other Adjustments	3,486.00	1,208.00					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	646,938.00	1,120,867.00	0.00	76,144.00	60,644.00	103,381.00	53,788.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	763,073.86	1,120,867.00	3,521.00	76,144.00	60,644.00	109,981.06	84,752.56
REVENUES							
5. Unearned Revenue Deferred from Prior Year	116,135.86						
6. Cash Received in Current Year	532,774.00	(1,102,818.00)	2,313.00		(59,542.00)	95,211.06	35,530.56
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	648,909.86	(1,102,818.00)	2,313.00	0.00	(59,542.00)	95,211.06	35,530.56
EXPENDITURES							
9. Donor-Authorized Expenditures	686,607.35	1,120,867.00	2,313.00	76,144.00	60,644.00	68,390.70	79,622.49
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	686,607.35	1,120,867.00	2,313.00	76,144.00	60,644.00	68,390.70	79,622.49
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)	(37,697.49)	(2,223,685.00)	0.00	(76,144.00)	(120,186.00)	26,820.36	(44,091.93)
a. Unearned Revenue						26,820.36	

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Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	37,697.49	2,223,685.00		76,144.00	120,186.00		44,091.93
14. Unused Grant Award Calculation (line 4 minus line 9)	76,466.51	0.00	1,208.00	0.00	0.00	41,590.36	5,130.07
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	686,607.35	1,120,867.00	2,313.00	76,144.00	60,644.00	68,390.70	79,622.49

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

Description	008	009	
	TITLE III IMM	TITLE III LEP	TOTAL
FEDERAL PROGRAM NAME	PCA #15146	PCA #10084	
FEDERAL CATALOG NUMBER	4201	4203	
RESOURCE CODE	8290	290	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carry over		45,167.38	202,388.86
2. a. Current Year Award	5,791.00	87,576.00	2,150,435.00
b. Transferability (ESSA)			0.00
c. Other Adjustments			4,694.00
d. Adj Curr Yr Award			
(sum lines 2a, 2b, & 2c)	5,791.00	87,576.00	2,155,129.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2d, & 3)	5,791.00	132,743.38	2,357,517.86
REVENUES			
5. Unearned Revenue Deferred from Prior Year		6,074.38	122,210.24
6. Cash Received in Current Year	5,791.00	63,344.00	(427,396.38)
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	5,791.00	69,418.38	(305,186.14)
EXPENDITURES			
9. Donor-Authorized Expenditures	5,042.00	106,998.59	2,206,629.13
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	5,042.00	106,998.59	2,206,629.13
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)	749.00	(37,580.21)	(2,511,815.27)
a. Unearned Revenue	749.00		27,569.36

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FEDERAL GRANT AWARDS
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Description	008	009	
b. Accounts Payable			0.00
c. Accounts Receivable		37,580.21	2,539,384.63
14. Unused Grant Award Calculation (line 4 minus line 9)	749.00	25,744.79	150,888.73
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,042.00	106,998.59	2,206,629.13

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

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	UPK PLAN & IMPLM	CHILD DEV	CHILD DEV 1X RATE ADJ	CHILD DEV ESP NEEDY	QUIS GRANTS	TUPE	
RESOURCE CODE	6053	6105	6105	6105	6127	6695	
REVENUE OBJECT	8590	8590/8660/8662	8590/8660	8590/8660	8677	8677	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	197,013.71		208,873.99	82,608.00	53,252.26	2,448.37	
2. a. Current Year Award		727,655.58		82,608.00			
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	727,655.58	0.00	82,608.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	197,013.71	727,655.58	208,873.99	165,216.00	53,252.26	2,448.37	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	197,013.71		208,873.99	82,608.00	53,252.26	2,448.37	
6. Cash Received in Current Year		727,655.58		82,608.00	10,500.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	197,013.71	727,655.58	208,873.99	165,216.00	63,752.26	2,448.37	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	197,013.71	727,655.58	1,843.20	121,629.60	19,947.34	1,334.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	197,013.71	727,655.58	1,843.20	121,629.60	19,947.34	1,334.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	207,030.79	43,586.40	43,804.92	1,114.37	0.00
a. Unearned Revenue			207,030.79	43,586.40	43,804.92	1,114.37	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation							

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
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Description	001	002	003	004	005	006	007
(line 4 minus line 9)	0.00	0.00	207,030.79	43,586.40	33,304.92	1,114.37	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	197,013.71	727,655.58	1,843.20	121,629.60	19,947.34	1,334.00	0.00

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

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	544,196.33
2. a. Current Year Award	810,263.58
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	810,263.58
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	1,354,459.91
REVENUES	
5. Unearned Revenue Deferred from Prior Year	544,196.33
6. Cash Received in Current Year	820,763.58
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,364,959.91
EXPENDITURES	
9. Donor-Authorized Expenditures	1,069,423.43
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,069,423.43
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)	295,536.48
a. Unearned Revenue	295,536.48
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	285,036.48

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
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Description	
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,069,423.43

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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)		
AWARD		
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
REVENUES		
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
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

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LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
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Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

Description	001	002	003	004	
FEDERAL PROGRAM NAME	CHILD DEV ARP '1X STIPEND	CHILD DEV ARP RATE STIPEND	CHILD NUT UNIVERSAL MEALS PROGRAM	CHILD NUT SUPPLY CHAIN ASSIST	TOTAL
FEDERAL CATALOG NUMBER	PCA #15640	PCA #15641	PCA #25656	PCA #15655	
RESOURCE CODE	5059	5066	5310	5466	
REVENUE OBJECT	8290	8290	8220/8520	8220	
LOCAL DESCRIPTION (if any)	EXP 9/30/2024				
AWARD					
1. Prior Year Restricted					
Ending Balance	8,203.11	153,544.00	1,349,817.17	142,190.68	1,653,754.96
2. a. Current Year Award			3,513,605.60		3,513,605.60
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	0.00	0.00	3,513,605.60	0.00	3,513,605.60
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	8,203.11	153,544.00	4,863,422.77	142,190.68	5,167,360.56
REVENUES					
5. Cash Received in Current Year			3,244,467.87		3,244,467.87
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	269,137.73	0.00	269,137.73
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	269,137.73	0.00	269,137.73
8. Contributed Matching Funds					0.00
9. Total Available					
(sum lines 5, 7c, & 8)	0.00	0.00	3,513,605.60	0.00	3,513,605.60
EXPENDITURES					
10. Donor-Authorized Expenditures	8,203.11	20,532.23	3,523,210.53	142,190.68	3,694,136.55
11. Non Donor-Authorized					
Expenditures					0.00

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FEDERAL AWARDS
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Description	001	002	003	004	
12. Total Expenditures (line 10 plus line 11)	8,203.11	20,532.23	3,523,210.53	142,190.68	3,694,136.55
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	133,011.77	1,340,212.24	0.00	1,473,224.01

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STATE AWARDS
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Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	SAFETY	EDLC	ONE TIME	TESTING	INSURANCE REBATE	SUPP	LOTTERY
RESOURCE CODE	0013	0016	0020	0188	0197	0787	1100
REVENUE OBJECT	8980	8699	8699	8590	8699	8980	8560
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance			569,515.00		12,972.73	1,347,020.65	796,437.63
2. a. Current Year Award		669,054.01		19,616.00	14,061.55		980,166.69
b. Other Adjustments							32,286.42
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	669,054.01	0.00	19,616.00	14,061.55	0.00	1,012,453.11
3. Required Matching Funds/Other	775,188.51	(653,819.62)		7,002.32		4,841,209.00	(6,600.00)
4. Total Available Award							
(sum lines 1, 2c, & 3)	775,188.51	15,234.39	569,515.00	26,618.32	27,034.28	6,188,229.65	1,802,290.74
REVENUES							
5. Cash Received in Current Year		660,152.72		19,616.00	14,061.55		833,939.58
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	8,901.29	0.00	0.00	0.00	0.00	178,513.53
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	8,901.29	0.00	0.00	0.00	0.00	178,513.53
8. Contributed Matching Funds	775,188.51	(653,819.62)		7,002.32		4,841,209.00	(6,600.00)
9. Total Available							
(sum lines 5, 7c, & 8)	775,188.51	15,234.39	0.00	26,618.32	14,061.55	4,841,209.00	1,005,853.11
EXPENDITURES							
10. Donor-Authorized Expenditures	775,188.51	15,234.39	69,515.00	26,618.32	5,269.75	4,750,287.16	996,596.03
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	775,188.51	15,234.39	69,515.00	26,618.32	5,269.75	4,750,287.16	996,596.03

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

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	0.00	500,000.00	0.00	21,764.53	1,437,942.49	805,694.71

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Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	EPA	ELOP	CHILD DEV CENTER BASED RESERVE ACCT	CA CLEAN ENERGY JOBS ACT	ED EFFECT	LOTTERY /INST MAT	SPED
RESOURCE CODE	1400	2600	6130	6230	6266	6300	6500
REVENUE OBJECT	8012/8019	8590	8990	8590	8590	8560	8710/8699
LOCAL DESCRIPTION (if any)					EXP 6/30/26		
AWARD							
1. Prior Year Restricted							
Ending Balance		3,361,583.82		15,028.00	966,717.76	1,295,465.23	
2. a. Current Year Award	8,663,527.00	3,325,814.00				442,464.66	230,771.78
b. Other Adjustments						39,477.21	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	8,663,527.00	3,325,814.00	0.00	0.00	0.00	481,941.87	230,771.78
3. Required Matching Funds/Other		653,819.62	21,866.00				900.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	8,663,527.00	7,341,217.44	21,866.00	15,028.00	966,717.76	1,777,407.10	231,671.78
REVENUES							
5. Cash Received in Current Year	8,663,527.00	2,390,727.97				286,482.87	146,891.78
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	935,086.03	0.00	0.00	0.00	195,459.00	83,880.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	935,086.03	0.00	0.00	0.00	195,459.00	83,880.00
8. Contributed Matching Funds		653,819.62	21,866.00				900.00
9. Total Available							
(sum lines 5, 7c, & 8)	8,663,527.00	3,979,633.62	21,866.00	0.00	0.00	481,941.87	231,671.78
EXPENDITURES							
10. Donor-Authorized Expenditures	8,663,527.00	4,634,813.01	21,866.00	15,028.00	585,939.47	594,593.50	231,671.78
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	8,663,527.00	4,634,813.01	21,866.00	15,028.00	585,939.47	594,593.50	231,671.78

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	2,706,404.43	0.00	0.00	380,778.29	1,182,813.60	0.00

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Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	SPED	MENTAL HEALTH	SPED EARLY INT PRESCH GRANT	ARTS MUS INST MAT	PROP 28	COMM DISHWASHER GRANT	LREBG
RESOURCE CODE	6500	6546	6547	6762	6770	01-7034	7435
REVENUE OBJECT	8097/8590/8793	8590	8590	8590	8590	8520/8990	8590
LOCAL DESCRIPTION (if any)				EXP 06/30/26		EXP 1/5/26	EXP 06/30/28
AWARD							
1. Prior Year Restricted							
Ending Balance	900.00	109,215.59	170,917.30	1,821,534.89	740,314.28		1,848,546.23
2. a. Current Year Award	3,992,320.36	399,250.00	371,690.00		725,631.00	129,000.00	
b. Other Adjustments	67,474.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,059,794.36	399,250.00	371,690.00	0.00	725,631.00	129,000.00	0.00
3. Required Matching Funds/Other	11,219,400.39					(129,000.00)	
4. Total Available Award (sum lines 1, 2c, & 3)	15,280,094.75	508,465.59	542,607.30	1,821,534.89	1,465,945.28	0.00	1,848,546.23
REVENUES							
5. Cash Received in Current Year	3,892,224.88	362,432.91	349,176.67		725,631.00	116,100.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	167,569.48	36,817.09	22,513.33	0.00	0.00	12,900.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	167,569.48	36,817.09	22,513.33	0.00	0.00	12,900.00	0.00
8. Contributed Matching Funds	11,219,400.39					(129,000.00)	
9. Total Available (sum lines 5, 7c, & 8)	15,279,194.75	399,250.00	371,690.00	0.00	725,631.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	15,280,094.75	506,210.59	413,104.30	1,377,590.85	732,257.78		873,130.07
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	15,280,094.75	506,210.59	413,104.30	1,377,590.85	732,257.78	0.00	873,130.07

Oakley Union Elementary
Contra Costa County

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STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
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BALANCES

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Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,255.00	129,503.00	443,944.04	733,687.50	0.00	975,416.16

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

Description	022	023	024	025	
STATE PROGRAM NAME	LITERACY SCREENING	STATE PRESCH CSPP 1X	CHILD NUT KITCH INF & TRAIN	RRM	TOTAL
RESOURCE CODE	01-7810	12-7810	7032	8150	
REVENUE OBJECT	8590	8590	8520	8980	
LOCAL DESCRIPTION (if any)	NO EXP		EXP 06/30/25		
AWARD					
1. Prior Year Restricted					
Ending Balance		206,773.00	182,877.00	151,449.36	13,597,268.47
2. a. Current Year Award	32,388.00	115,839.00			20,111,594.05
b. Other Adjustments					139,237.63
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	32,388.00	115,839.00	0.00	0.00	20,250,831.68
3. Required Matching Funds/Other				2,486,901.72	19,216,867.94
4. Total Available Award					
(sum lines 1, 2c, & 3)	32,388.00	322,612.00	182,877.00	2,638,351.08	53,064,968.09
REVENUES					
5. Cash Received in Current Year	32,388.00	115,839.00			18,609,191.93
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	1,641,639.75
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	1,641,639.75
8. Contributed Matching Funds				2,486,901.72	19,216,867.94
9. Total Available					
(sum lines 5, 7c, & 8)	32,388.00	115,839.00	0.00	2,486,901.72	39,467,699.62
EXPENDITURES					
10. Donor-Authorized Expenditures		21,942.44	182,877.00	2,542,775.46	43,316,131.16
11. Non Donor-Authorized					
Expenditures					0.00
12. Total Expenditures					
(line 10 plus line 11)	0.00	21,942.44	182,877.00	2,542,775.46	43,316,131.16

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

Description	022	023	024	025	
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	32,388.00	300,669.56	0.00	95,575.62	9,748,836.93

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

07 61762 0000000
Form CAT
F8AHGGR9T2(2024-25)

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	GRANTS	PVF VENTURES	REDV PASS THRU	MEDI-CAL	CYBHI	OAKLEY FAMILIES IN NEED	DISHWASHER GRANT
RESOURCE CODE	9010	9011	9013	9015	9022	9025	01-9034
REVENUE OBJECT	8699	8699	8325	8699	8677	8699	8990
LOCAL DESCRIPTION (if any)					EXP 06/30/27		ENC 01/05/26
AWARD							
1. Prior Year Restricted							
Ending Balance	12,182.77	4,429.32	146,285.73	175,187.14		2,781.89	
2. a. Current Year Award	3,783.28	14,500.00	553,549.91	91,632.92	380,073.00		
b. Other Adjustments				436,154.39			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	3,783.28	14,500.00	553,549.91	527,787.31	380,073.00	0.00	0.00
3. Required Matching Funds/Other			(500,000.00)				129,000.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	15,966.05	18,929.32	199,835.64	702,974.45	380,073.00	2,781.89	129,000.00
REVENUES							
5. Cash Received in Current Year	3,783.28	14,500.00	553,549.91	507,199.68	342,065.70		
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	20,587.63	38,007.30	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	20,587.63	38,007.30	0.00	0.00
8. Contributed Matching Funds			(500,000.00)				129,000.00
9. Total Available							
(sum lines 5, 7c, & 8)	3,783.28	14,500.00	53,549.91	527,787.31	380,073.00	0.00	129,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,064.79	15,556.79	21,259.62	590,811.25		2,365.13	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

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

07 61762 0000000
Form CAT
F8AHGGR9T2(2024-25)

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	3,064.79	15,556.79	21,259.62	590,811.25	0.00	2,365.13	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	12,901.26	3,372.53	178,576.02	112,163.20	380,073.00	416.76	129,000.00

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

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	CLSD GRANT	SEL LEARNING GRANTS - COE	EETD GRANT	COE MOU PROGRAMS	COE MOU PROGRAMS	COE MOU PROGRAMS	TEACHER CAPACITY GRANT
RESOURCE CODE	9041	9042		9055	9055	9055	9070
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8590
LOCAL DESCRIPTION (if any)				DUO 100	DUO 001	DUO 002	
AWARD							
1. Prior Year Restricted Ending Balance				.25			250,000.00
2. a. Current Year Award	110,716.21	2,587.61	2,393.95	997.50	1,851.38	16,000.00	
b. Other Adjustments				(.02)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	110,716.21	2,587.61	2,393.95	997.48	1,851.38	16,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	110,716.21	2,587.61	2,393.95	997.73	1,851.38	16,000.00	250,000.00
REVENUES							
5. Cash Received in Current Year	35,592.87				1,851.40		(25,000.00)
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	75,123.34	2,587.61	2,393.95	997.48	(.02)	16,000.00	25,000.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	75,123.34	2,587.61	2,393.95	997.48	(.02)	16,000.00	25,000.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	110,716.21	2,587.61	2,393.95	997.48	1,851.38	16,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	110,716.21	2,187.61	2,393.95	926.74	1,851.38	16,000.00	203,412.05
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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

07 61762 0000000
Form CAT
F8AHGGR9T2(2024-25)

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	110,716.21	2,187.61	2,393.95	926.74	1,851.38	16,000.00	203,412.05
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	400.00	0.00	70.99	0.00	0.00	46,587.95

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

Description	015	016	017	018	
LOCAL PROGRAM NAME	CLASSIFIED GRANT	TEACH IMPL & EXP	COUNS CAPACITY GRANT	AB841 CALSHAPE	TOTAL
RESOURCE CODE	9071	9072	9074	9085	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance	86,400.00			163,797.76	841,064.86
2. a. Current Year Award	96,000.00	1,656,000.00	1,000.00	.01	2,931,085.77
b. Other Adjustments					436,154.37
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	96,000.00	1,656,000.00	1,000.00	.01	3,367,240.14
3. Required Matching Funds/Other					(371,000.00)
4. Total Available Award					
(sum lines 1, 2c, & 3)	182,400.00	1,656,000.00	1,000.00	163,797.77	3,837,305.00
REVENUES					
5. Cash Received in Current Year	96,000.00	1,656,000.00		(216,189.66)	2,969,353.18
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	1,000.00	216,189.67	397,886.96
b. Noncurrent Accounts					
Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	1,000.00	216,189.67	397,886.96
8. Contributed Matching Funds					(371,000.00)
9. Total Available					
(sum lines 5, 7c, & 8)	96,000.00	1,656,000.00	1,000.00	.01	2,996,240.14
EXPENDITURES					
10. Donor-Authorized Expenditures	15,200.00	70,925.45	166.46	158,611.09	1,215,448.52
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

07 61762 0000000
Form CAT
F8AHGGR9T2(2024-25)

Description	015	016	017	018	
(line 10 plus line 11)	15,200.00	70,925.45	166.46	158,611.09	1,215,448.52
RESTRICTED ENDING BALANCE					
13, Current Year					
(line 4 minus line 10)	167,200.00	1,585,074.55	833.54	5,186.68	2,621,856.48

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,467.83	0.00	-200.0%
5) TOTAL, REVENUES			147,467.83	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,289.64	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	83,647.80	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			114,937.44	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,530.39	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,530.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,366.81	173,897.20	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,366.81	173,897.20	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,366.81	173,897.20	23.0%
2) Ending Balance, June 30 (E + F1e)			173,897.20	173,897.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,897.20	173,897.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	173,897.20		
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			173,897.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			173,897.20		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	137,972.21	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	9,495.62	0.00	-100.0%
TOTAL, REVENUES			147,467.83	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	31,289.64	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,289.64	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	83,647.80	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,647.80	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			114,937.44	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	147,467.83	0.00	-200.0%
5) TOTAL, REVENUES			147,467.83	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		114,937.44	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			114,937.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,530.39	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,530.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,366.81	173,897.20	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,366.81	173,897.20	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,366.81	173,897.20	23.0%
2) Ending Balance, June 30 (E + F1e)			173,897.20	173,897.20	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	173,897.20	173,897.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	173,897.20	173,897.20
Total, Restricted Balance		173,897.20	173,897.20

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	30,820,655.00		30,820,655.00			30,820,655.00
Work in Progress	2,062,065.41		2,062,065.41			2,062,065.41
Total capital assets not being depreciated	32,882,720.41	0.00	32,882,720.41	0.00	0.00	32,882,720.41
Capital assets being depreciated:						
Land Improvements	14,101,552.51		14,101,552.51			14,101,552.51
Buildings	117,769,442.18		117,769,442.18			117,769,442.18
Equipment	2,567,576.74		2,567,576.74			2,567,576.74
Total capital assets being depreciated	134,438,571.43	0.00	134,438,571.43	0.00	0.00	134,438,571.43
Accumulated Depreciation for:						
Land Improvements	(11,948,108.00)		(11,948,108.00)			(11,948,108.00)
Buildings	(52,606,639.00)		(52,606,639.00)			(52,606,639.00)
Equipment	(1,888,133.00)		(1,888,133.00)			(1,888,133.00)
Total accumulated depreciation	(66,442,880.00)	0.00	(66,442,880.00)	0.00	0.00	(66,442,880.00)
Total capital assets being depreciated, net excluding lease and subscription assets	67,995,691.43	0.00	67,995,691.43	0.00	0.00	67,995,691.43
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	100,878,411.84	0.00	100,878,411.84	0.00	0.00	100,878,411.84
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

			2024-25 Calculations			2025-26 Calculations		
			Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA			2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE								
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)			41,044,322.57		41,044,322.57			42,508,861.98
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)			4,806.80		4,806.80			4,804.48
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers								
4. Temporary Voter Approved Increases								
5. Less: Lapses of Voter Approved Increases								
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)					0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)								
B. CURRENT YEAR GANN ADA			2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district								
1. Total K-12 ADA (Form A, Line A6)			4,804.48		4,804.48	4,960.90		4,960.90
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)					4,804.48			4,960.90
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED			2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)								
1. Homeowners' Exemption (Object 8021)			86,437.87		86,437.87	85,214.00		85,214.00
2. Timber Yield Tax (Object 8022)			0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)			611.25		611.25	587.00		587.00
4. Secured Roll Taxes (Object 8041)			18,211,462.38		18,211,462.38	18,309,339.00		18,309,339.00
5. Unsecured Roll Taxes (Object 8042)			614,819.84		614,819.84	630,572.00		630,572.00
6. Prior Years' Taxes (Object 8043)			0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)			665,967.42		665,967.42	834,215.00		834,215.00

Unaudited Actuals
Fiscal Year 2024-25
School District Appropriations Limit Calculations

07 61762 0000000
Form GANN
F8AHGGR9T2(2024-25)

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,979,208.99		3,979,208.99	3,979,130.00		3,979,130.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,458,708.91		1,458,708.91	1,370,300.00		1,370,300.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,017,216.66	0.00	25,017,216.66	25,209,357.00	0.00	25,209,357.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	25,017,216.66	0.00	25,017,216.66	25,209,357.00	0.00	25,209,357.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			583,793.80			641,764.54
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,486,901.72		2,486,901.72	2,623,026.00		2,623,026.00
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)	2,486,901.72	0.00	3,070,695.52	2,623,026.00	0.00	3,264,790.54
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	32,629,938.25		32,629,938.25	36,244,284.00		36,244,284.00
25. LCFF State Aid - Prior Years (Object 8019)	(4.00)		(4.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	32,629,934.25	0.00	32,629,934.25	36,244,284.00	0.00	36,244,284.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	78,596,570.10		78,596,570.10	79,415,613.00		79,415,613.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	934,756.13		934,756.13	800,000.00		800,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			41,044,322.57			42,508,861.98
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9995			1.0326
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			42,508,861.98			46,721,466.40
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,017,216.66			25,209,357.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			576,537.60			595,308.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			20,562,340.84			24,776,899.94
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			20,562,340.84			24,776,899.94
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			548,606.43			508,664.93
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,565,823.09			25,718,021.93
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			20,013,734.41			24,268,235.01
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,565,823.09			
b. State Subventions (Line D8)			20,013,734.41			
c. Less: Excluded Appropriations (Line C23)			3,070,695.52			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			42,508,861.98			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit						

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

07 61762 0000000
Form DEBT
F8AHGGR9T2(2024-25)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	35,745,000.00		35,745,000.00				
State School Building Loans Payable					1,195,000.00	34,550,000.00	1,270,000.00
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	16,664.00		16,664.00		16,664.00	0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	952,669.00	350.00	953,019.00				
Total/Net OPEB Liability	52,323,787.00	3,778,796.00	56,102,583.00		69,146.00	883,873.00	69,146.00
Compensated Absences Payable	13,067,944.00		13,067,944.00			56,102,583.00	
Subscription Liability	150,930.71		150,930.71		342,467.00	12,725,477.00	
Governmental activities long-term liabilities			0.00		11,137.84	139,792.87	
	102,256,994.71	3,779,146.00	106,036,140.71	0.00	1,634,414.84	104,401,725.87	1,339,146.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities			0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds07 61762 0000000
Form L
F8AHGGR9T2(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	796,437.63			
2. State Lottery Revenue	8560	1,012,453.11		1,295,465.23	2,091,902.86
3. Other Local Revenue	8600-8799	0.00		481,941.87	1,494,394.98
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	(6,600.00)	6,600.00	0.00	0.00
7. Total Available (Sum Lines A1 through A6)		1,802,290.74	6,600.00	1,777,407.10	3,586,297.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	476.77		0.00	476.77
2. Classified Salaries	2000-2999	248,915.31		0.00	248,915.31
3. Employee Benefits	3000-3999	115,602.03		0.00	115,602.03
4. Books and Supplies	4000-4999	142,751.44	6,600.00	549,313.48	698,664.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	488,850.48			488,850.48
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			45,280.02	45,280.02
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		996,596.03	6,600.00	594,593.50	1,597,789.53
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	805,694.71	0.00	1,182,813.60	1,988,508.31
D. COMMENTS:					
Additional student curriculum was needed for the 24-25 school year.					

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
General Fund and Charter Schools Funds
Program Cost Report

07 61762 0000000
Form PCR
F8AHGGR9T2(2024-25)

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	44,190,360.87	14,735,082.58	58,925,463.45	4,270,429.28		63,195,892.73
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	17,640,849.42	507,447.65	18,148,097.07	1,315,223.68		19,463,320.75
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	157,542.61	0.00	157,542.61	11,417.38		168,959.99
8500	Child Care and Development Services	1,302.00	0.00	1,302.00	94.36		1,396.36
Other Costs							
-----	Food Services					0.00	0.00
-----	Enterprise					0.00	0.00
-----	Facilities Acquisition & Construction					271,298.27	271,298.27
-----	Other Outgo					1,199,053.00	1,199,053.00
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		82,559.17	82,559.17	305,096.73		387,655.90
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(127,675.63)		(127,675.63)
	Total General Fund and Charter Schools Funds Expenditures	61,989,874.90	15,325,089.40	77,314,964.30	5,774,585.80	1,470,351.27	84,559,901.37

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	38,624,287.21	1,030,005.62	537,053.04	115,027.19	1,955,688.73	1,927,575.05	0.00			744.03	0.00	44,190,380.87
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	12,014,459.66	16,579.24	0.00	0.00	5,609,610.52	0.00	0.00			0.00	0.00	17,640,649.42
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		4,178.14	0.00	153,364.47	0.00	157,542.61
8500	Child Care and Development Services	1,302.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1,302.00
Total Direct Charged Costs		50,640,048.87	1,046,584.86	537,053.04	115,027.19	7,565,298.25	1,927,575.05	0.00	4,178.14	0.00	154,108.50	0.00	61,989,874.90

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

07 61762 0000000
Form PCR
F8AHGGR9T2(2024-25)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	8,212,908.35	6,522,174.23	0.00	14,735,082.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	424,888.48	82,559.17	0.00	507,447.65
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	82,559.17	0.00	82,559.17
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		8,637,796.83	6,687,292.57	0.00	15,325,089.40

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

07 61762 0000000
Form PCR
FBAHGGR9T2(2024-25)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	755,003.52
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	25,459.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,329,955.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	781,843.54
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,902,261.44
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	61,989,874.90
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,325,089.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	77,314,964.30
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	717,714.14
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,409,599.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,127,314.13
D.	Total Direct Charged and Allocated Costs (B3 + C5)	81,442,278.43
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.25%

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

07 61762 0000000
Form PCR
F0AHGGR9T2(2024-25)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			271,298.27		271,298.27
Other Outgo (Objects 1000 - 7999)				1,199,053.00	1,199,053.00
Total Other Costs	0.00	0.00	271,298.27	1,199,053.00	1,470,351.27

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

07 61762 0000000
Form PCRAF
F8AHGGR9T2(2024-25)

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 + 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,158,483.46	908,184.34	5,933,796.31	637,332.72	6,687,292.57	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	2.00	1.00	17.30	2.00	237.00	0.00	0.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)				4.00	3.00		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					3.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2.00	1.00	17.30	6.00	243.00	0.00	0.00

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,090,087.00	1,887,213.04	58,977,300.04	60,953,641.00	1,931,828.00	62,885,469.00	6.6%
2) Federal Revenue		8100-8299	0.00	2,206,629.13	2,206,629.13	0.00	2,234,341.00	2,234,341.00	1.3%
3) Other State Revenue		8300-8599	2,156,098.11	9,208,548.59	11,364,646.70	2,259,014.00	6,845,871.00	9,104,885.00	-19.9%
4) Other Local Revenue		8600-8799	2,036,839.00	4,011,155.23	6,047,994.23	1,802,841.00	3,388,077.00	5,190,918.00	-14.2%
5) TOTAL, REVENUES			61,283,024.11	17,313,545.99	78,596,570.10	65,015,496.00	14,400,117.00	79,415,613.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	25,028,990.12	8,674,739.42	33,703,729.54	25,436,909.00	8,655,715.00	34,092,624.00	1.2%
2) Classified Salaries		2000-2999	6,728,860.03	6,578,856.32	13,307,716.35	6,958,617.00	6,169,638.00	13,128,255.00	-1.3%
3) Employee Benefits		3000-3999	12,349,408.74	7,711,616.81	20,061,025.55	12,964,103.00	7,959,398.00	20,923,501.00	4.3%
4) Books and Supplies		4000-4999	866,762.81	2,421,772.24	3,288,535.05	1,423,452.00	1,726,304.00	3,149,756.00	-4.2%
5) Services and Other Operating Expenditures		5000-5999	6,875,004.80	5,937,393.92	12,812,398.72	7,779,887.00	6,498,511.00	14,278,398.00	11.4%
6) Capital Outlay		6000-6999	15,207.59	299,911.21	315,118.80	1,000.00	30,461.00	31,461.00	-90.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,199,053.00	1,199,053.00	72,468.00	1,207,838.00	1,280,306.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(504,787.63)	377,112.00	(127,675.63)	(726,852.00)	547,908.00	(178,944.00)	40.2%
9) TOTAL, EXPENDITURES			51,359,446.46	33,200,454.92	84,559,901.38	53,909,584.00	32,795,773.00	86,705,357.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,923,577.65	(15,886,908.93)	(5,963,331.28)	11,105,912.00	(18,395,656.00)	(7,289,744.00)	22.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,868,793.73)	13,868,793.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,868,793.73)	13,868,793.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,945,216.08)	(2,018,115.20)	(5,963,331.28)	(4,371,833.00)	(2,917,911.00)	(7,289,744.00)	22.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,879,016.50	11,322,737.32	24,201,753.82	8,933,800.42	9,304,622.12	18,238,422.54	-24.6%
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	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,879,016.50	11,322,737.32	24,201,753.82	8,933,800.42	9,304,622.12	18,238,422.54	-24.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,879,016.50	11,322,737.32	24,201,753.82	8,933,800.42	9,304,622.12	18,238,422.54	-24.6%
2) Ending Balance, June 30 (E + F1e)			8,933,800.42	9,304,622.12	18,238,422.54	4,561,967.42	6,386,711.12	10,948,678.54	-40.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	116,925.28	0.00	116,925.28	17,790.87	0.00	17,790.87	-84.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,304,622.12	9,304,622.12	0.00	6,386,711.12	6,386,711.12	-31.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	217,196.00	0.00	217,196.00	-56.6%
d) Assigned									
Other Assignments		9780	2,519,519.43	0.00	2,519,519.43	540,588.55	0.00	540,588.55	-78.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,536,797.00	0.00	2,536,797.00	2,601,161.00	0.00	2,601,161.00	2.5%
Unassigned/Unappropriated Amount		9790	3,258,058.71	0.00	3,258,058.71	1,182,731.00	0.00	1,182,731.00	-63.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,863,479.39	6,161,719.98	13,025,199.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,432.00)	0.00	(8,432.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
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	298,354.20	0.00	298,354.20				
3) Accounts Receivable		9200	2,773,902.54	4,457,813.61	7,231,716.15				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	116,925.28	0.00	116,925.28				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,046,729.41	10,619,533.59	20,666,263.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,112,928.99	1,286,227.74	2,399,156.73				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	28,683.73	28,683.73				
6) TOTAL, LIABILITIES			1,112,928.99	1,314,911.47	2,427,840.46				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,933,800.42	9,304,622.12	18,238,422.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,990,824.25	0.00	23,990,824.25	26,336,931.00	0.00	26,336,931.00	9.8%
Education Protection Account State Aid - Current Year		8012	8,639,114.00	0.00	8,639,114.00	9,907,353.00	0.00	9,907,353.00	14.7%
State Aid - Prior Years		8019	(4.00)	0.00	(4.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	86,437.87	0.00	86,437.87	85,214.00	0.00	85,214.00	-1.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	611.25	0.00	611.25	587.00	0.00	587.00	-4.0%
County & District Taxes									
Secured Roll Taxes		8041	18,211,462.38	0.00	18,211,462.38	18,309,339.00	0.00	18,309,339.00	0.5%
Unsecured Roll Taxes		8042	614,819.84	0.00	614,819.84	630,572.00	0.00	630,572.00	2.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	665,967.42	0.00	665,967.42	834,215.00	0.00	834,215.00	25.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,979,208.99	0.00	3,979,208.99	3,979,130.00	0.00	3,979,130.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	905,159.00	0.00	905,159.00	870,300.00	0.00	870,300.00	-3.9%
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			57,093,601.00	0.00	57,093,601.00	60,953,641.00	0.00	60,953,641.00	6.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,514.00)	0.00	(3,514.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	1,887,213.04	1,887,213.04	0.00	1,931,828.00	1,931,828.00	2.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,090,087.00	1,887,213.04	58,977,300.04	60,953,641.00	1,931,828.00	62,885,469.00	6.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,123,180.00	1,123,180.00	0.00	1,104,539.00	1,104,539.00	-1.7%
Special Education Discretionary Grants		8182	0.00	136,788.00	136,788.00	0.00	130,351.00	130,351.00	-4.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		686,607.35	686,607.35		670,687.00	670,687.00	-2.3%
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		68,390.70	68,390.70		144,728.00	144,728.00	111.6%
Title III, Immigrant Student Program	4201	8290		5,042.00	5,042.00		5,791.00	5,791.00	14.9%
Title III, English Learner Program	4203	8290		106,998.59	106,998.59		115,444.00	115,444.00	7.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		79,622.49	79,622.49		62,801.00	62,801.00	-21.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,206,629.13	2,206,629.13	0.00	2,234,341.00	2,234,341.00	1.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	129,000.00	129,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	183,249.00	0.00	183,249.00	183,651.00	0.00	183,651.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,012,453.11	481,941.87	1,494,394.98	961,617.00	412,841.00	1,374,458.00	-8.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		3,325,814.00	3,325,814.00		2,785,016.00	2,785,016.00	-16.3%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		725,631.00	725,631.00		725,631.00	725,631.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	960,396.00	4,546,161.72	5,506,557.72	1,113,746.00	2,922,383.00	4,036,129.00	-26.7%
TOTAL, OTHER STATE REVENUE			2,156,098.11	9,208,548.59	11,364,646.70	2,259,014.00	6,845,871.00	9,104,885.00	-19.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	553,549.91	553,549.91	0.00	500,000.00	500,000.00	-9.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,056.25	0.00	17,056.25	7,000.00	0.00	7,000.00	-59.0%
Interest		8660	791,355.13	0.00	791,355.13	800,000.00	0.00	800,000.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	143,401.00	0.00	143,401.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	515,953.63	515,953.63	0.00	138,356.00	138,356.00	-73.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,085,026.62	769,070.37	1,854,096.99	995,841.00	442,879.00	1,438,720.00	-22.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,172,581.32	2,172,581.32		2,306,842.00	2,306,842.00	6.2%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,036,839.00	4,011,155.23	6,047,994.23	1,802,841.00	3,388,077.00	5,190,918.00	-14.2%
TOTAL, REVENUES			61,283,024.11	17,313,545.99	78,596,570.10	65,015,496.00	14,400,117.00	79,415,613.00	1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,188,361.25	5,077,752.14	25,266,113.39	20,427,191.00	5,108,494.00	25,535,685.00	1.1%
Certificated Pupil Support Salaries		1200	1,360,270.57	2,164,021.08	3,524,291.65	765,282.00	2,739,779.00	3,505,061.00	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,260,151.22	1,432,966.20	4,693,117.42	3,919,641.00	807,442.00	4,727,083.00	0.7%
Other Certificated Salaries		1900	220,207.08	0.00	220,207.08	324,795.00	0.00	324,795.00	47.5%
TOTAL, CERTIFICATED SALARIES			25,028,990.12	8,674,739.42	33,703,729.54	25,436,909.00	8,655,715.00	34,092,624.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	893,994.48	4,330,655.90	5,224,650.38	1,043,132.00	4,710,360.00	5,753,492.00	10.1%
Classified Support Salaries		2200	1,498,343.46	959,395.27	2,457,738.73	1,514,793.00	600,718.00	2,115,511.00	-13.9%
Classified Supervisors' and Administrators' Salaries		2300	590,727.99	279,125.05	869,853.04	409,313.00	151,776.00	561,089.00	-35.5%
Clerical, Technical and Office Salaries		2400	2,840,564.79	219,285.18	3,059,849.97	2,844,725.00	226,081.00	3,070,806.00	0.4%
Other Classified Salaries		2900	905,229.31	790,394.92	1,695,624.23	1,146,654.00	480,703.00	1,627,357.00	-4.0%
TOTAL, CLASSIFIED SALARIES			6,728,860.03	6,578,856.32	13,307,716.35	6,958,617.00	6,169,638.00	13,128,255.00	-1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,360,610.43	3,261,830.09	7,622,440.52	4,763,999.00	3,341,831.00	8,105,830.00	6.3%
PERS		3201-3202	1,587,476.52	1,649,721.10	3,237,197.62	1,643,575.00	1,750,239.00	3,393,814.00	4.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	915,199.68	652,288.09	1,567,487.77	937,389.00	686,874.00	1,624,263.00	3.6%
Unemployment Insurance		3401-3402	4,160,554.07	1,614,524.23	5,775,078.30	4,274,087.00	1,628,651.00	5,902,738.00	2.2%
Workers' Compensation		3501-3502	15,667.73	7,560.32	23,228.05	15,854.00	7,551.00	23,405.00	0.8%
OPEB, Allocated		3601-3602	693,980.72	334,921.23	1,028,901.95	692,242.50	327,453.00	1,019,695.50	-0.9%
OPEB, Active Employees		3701-3702	301,459.96	96,799.23	398,259.19	288,297.50	138,392.00	426,689.50	7.1%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	314,459.63	93,972.52	408,432.15	348,659.00	78,407.00	427,066.00	4.6%
			12,349,408.74	7,711,616.81	20,061,025.55	12,964,103.00	7,959,398.00	20,923,501.00	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	480,339.73	480,339.73	0.00	621,358.00	621,358.00	29.4%
Books and Other Reference Materials		4200	33,109.49	123,705.76	156,815.25	45,782.00	21,530.00	67,312.00	-57.1%
Materials and Supplies		4300	707,388.61	1,114,862.86	1,822,251.47	911,009.00	650,989.00	1,561,998.00	-14.3%
Noncapitalized Equipment		4400	126,264.71	702,863.89	829,128.60	466,661.00	432,427.00	899,088.00	8.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			866,762.81	2,421,772.24	3,288,535.05	1,423,452.00	1,726,304.00	3,149,756.00	-4.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,013,327.71	2,721,149.57	3,734,477.28	1,155,498.00	3,306,490.00	4,461,988.00	19.5%
Travel and Conferences		5200	58,846.99	71,148.14	129,995.13	65,396.00	146,075.00	211,471.00	62.7%
Dues and Memberships		5300	31,565.16	724.00	32,289.16	29,251.00	400.00	29,651.00	-8.2%
Insurance		5400 - 5450	604,483.55	0.00	604,483.55	768,962.00	0.00	768,962.00	27.2%
Operations and Housekeeping Services		5500	2,029,151.34	33,488.76	2,062,640.10	2,057,862.00	30,847.00	2,088,709.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,873.53	193,497.65	302,371.18	207,243.00	301,750.00	508,993.00	68.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(39,738.00)	0.00	(39,738.00)	(30,000.00)	0.00	(30,000.00)	-24.5%
Professional/Consulting Services and Operating Expenditures		5800	2,883,842.31	2,903,740.72	5,787,583.03	3,337,374.00	2,699,295.00	6,036,669.00	4.3%
Communications		5900	184,652.21	13,645.08	198,297.29	188,301.00	13,654.00	201,955.00	1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,875,004.80	5,937,393.92	12,812,398.72	7,779,887.00	6,498,511.00	14,278,398.00	11.4%
CAPITAL OUTLAY									
Land		6100	0.00	5,400.00	5,400.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	13,839.00	13,839.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	239,414.09	239,414.09	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	11,412.62	11,412.62	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

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)	
Equipment		6400	15,207.59	29,845.50	45,053.09	1,000.00	30,461.00	31,461.00	-30.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,207.59	299,911.21	315,118.80	1,000.00	30,461.00	31,461.00	-90.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,199,053.00	1,199,053.00	0.00	1,207,838.00	1,207,838.00	0.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	7,569.00	0.00	7,569.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	64,899.00	0.00	64,899.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,199,053.00	1,199,053.00	72,468.00	1,207,838.00	1,280,306.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(377,112.00)	377,112.00	0.00	(547,908.00)	547,908.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(127,675.63)	0.00	(127,675.63)	(178,944.00)	0.00	(178,944.00)	40.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(504,787.63)	377,112.00	(127,675.63)	(726,852.00)	547,908.00	(178,944.00)	40.2%
TOTAL, EXPENDITURES			51,359,446.46	33,200,454.92	84,559,901.38	53,909,584.00	32,795,773.00	86,705,357.00	2.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,861,021.73)	13,861,021.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(7,772.00)	7,772.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,868,793.73)	13,868,793.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(13,868,793.73)	13,868,793.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,090,087.00	1,887,213.04	58,977,300.04	60,953,641.00	1,931,828.00	62,885,469.00	6.6%
2) Federal Revenue		8100-8299	0.00	2,206,629.13	2,206,629.13	0.00	2,234,341.00	2,234,341.00	1.3%
3) Other State Revenue		8300-8599	2,156,098.11	9,208,548.59	11,364,646.70	2,259,014.00	6,845,871.00	9,104,885.00	-19.9%
4) Other Local Revenue		8600-8799	2,036,839.00	4,011,155.23	6,047,994.23	1,802,841.00	3,388,077.00	5,190,918.00	-14.2%
5) TOTAL, REVENUES			61,283,024.11	17,313,545.99	78,596,570.10	65,015,496.00	14,400,117.00	79,415,613.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	30,820,268.19	19,819,780.68	50,640,048.87	32,573,100.50	19,685,662.00	52,258,762.50	3.2%
2) Instruction - Related Services	2000-2999		7,155,306.90	2,543,822.30	9,699,129.20	8,520,090.50	1,622,577.00	10,142,667.50	4.6%
3) Pupil Services	3000-3999		4,206,737.58	5,923,469.44	10,130,207.02	3,845,150.00	6,807,954.00	10,653,104.00	5.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		4,172.14	6.00	4,178.14	4,316.00	646.00	4,962.00	18.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,967,592.76	806,993.05	5,774,585.81	4,524,046.00	1,159,456.00	5,683,502.00	-1.6%
8) Plant Services	8000-8999		4,205,368.89	2,907,330.45	7,112,699.34	4,370,413.00	2,311,640.00	6,682,053.00	-6.1%
9) Other Outgo	9000-9999		0.00	1,199,053.00	1,199,053.00	72,468.00	1,207,838.00	1,280,306.00	6.8%
10) TOTAL, EXPENDITURES			51,359,446.46	33,200,454.92	84,559,901.38	53,909,584.00	32,795,773.00	86,705,357.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,923,577.65	(15,886,908.93)	(5,963,331.28)	11,105,912.00	(18,395,656.00)	(7,289,744.00)	22.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,868,793.73)	13,868,793.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,868,793.73)	13,868,793.73	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,945,216.08)	(2,018,115.20)	(5,963,331.28)	(4,371,833.00)	(2,917,911.00)	(7,289,744.00)	22.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,879,016.50	11,322,737.32	24,201,753.82	8,933,800.42	9,304,622.12	18,238,422.54	-24.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

07 61762 0000000
Form 01
F8AHGGR9T2(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,879,016.50	11,322,737.32	24,201,753.82	8,933,800.42	9,304,622.12	18,238,422.54	-24.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,879,016.50	11,322,737.32	24,201,753.82	8,933,800.42	9,304,622.12	18,238,422.54	-24.6%
2) Ending Balance, June 30 (E + F1e)			8,933,800.42	9,304,622.12	18,238,422.54	4,561,967.42	6,386,711.12	10,948,678.54	-40.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	116,925.28	0.00	116,925.28	17,790.87	0.00	17,790.87	-84.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,304,622.12	9,304,622.12	0.00	6,386,711.12	6,386,711.12	-31.4%
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	500,000.00	0.00	500,000.00	217,196.00	0.00	217,196.00	-56.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,519,519.43	0.00	2,519,519.43	540,588.55	0.00	540,588.55	-78.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,536,797.00	0.00	2,536,797.00	2,601,161.00	0.00	2,601,161.00	2.5%
Unassigned/Unappropriated Amount		9790	3,258,058.71	0.00	3,258,058.71	1,182,731.00	0.00	1,182,731.00	-63.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,706,404.43	1,626,665.43
6266	Educator Effectiveness, FY 2021-22	380,778.29	16,828.29
6300	Lottery : Instructional Materials	1,182,813.60	1,092,146.60
6546	Mental Health-Related Services	2,255.00	0.00
6547	Special Education Early Intervention Preschool Grant	129,503.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	443,944.04	31,517.04
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	733,687.50	793,654.50
7435	Learning Recovery Emergency Block Grant	975,416.16	11,793.16
7810	Other Restricted State	32,388.00	32,388.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	95,575.62	547,440.62
9010	Other Restricted Local	2,621,856.48	2,234,277.48
Total, Restricted Balance		9,304,622.12	6,386,711.12

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	958,626.80	825,145.00	-13.9%
4) Other Local Revenue		8600-8799	59,200.92	95,788.00	61.8%
5) TOTAL, REVENUES			1,017,827.72	920,933.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	156,292.10	215,907.00	38.1%
2) Classified Salaries		2000-2999	300,565.17	314,651.00	4.7%
3) Employee Benefits		3000-3999	192,313.40	208,472.00	8.4%
4) Books and Supplies		4000-4999	55,371.51	134,744.00	143.3%
5) Services and Other Operating Expenditures		5000-5999	13,171.96	1,351.00	-89.7%
6) Capital Outlay		6000-6999	205,186.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	29,765.63	45,808.00	53.9%
9) TOTAL, EXPENDITURES			952,666.50	920,933.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,161.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,161.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,530.11	433,691.33	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,530.11	433,691.33	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,530.11	433,691.33	17.7%
2) Ending Balance, June 30 (E + F1e)			433,691.33	433,691.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	433,691.33	433,691.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	736,438.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(476.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			735,962.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,849.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	294,422.11		
6) TOTAL, LIABILITIES			302,271.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			433,691.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	833,740.80	825,145.00	-1.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	124,886.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			958,626.80	825,145.00	-13.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	35,022.58	35,000.00	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,231.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	19,947.34	60,788.00	204.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
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			59,200.92	95,788.00	61.8%
TOTAL, REVENUES			1,017,827.72	920,933.00	-9.5%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	67,697.55	76,946.00	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	88,594.55	138,961.00	56.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			156,292.10	215,907.00	38.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,373.89	116,846.00	0.4%
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	1,226.11	300.00	-75.5%
Other Classified Salaries		2900	182,965.17	197,505.00	7.9%
TOTAL, CLASSIFIED SALARIES			300,565.17	314,651.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,462.07	41,142.00	7.0%
PERS		3201-3202	72,170.88	81,786.00	13.3%
OASDI/Medicare/Alternative		3301-3302	25,162.36	27,004.00	7.3%
Health and Welfare Benefits		3401-3402	42,788.97	39,629.00	-7.4%
Unemployment Insurance		3501-3502	226.92	267.00	17.7%
Workers' Compensation		3601-3602	9,977.45	11,578.00	16.0%
OPEB, Allocated		3701-3702	2,872.92	4,904.00	70.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	651.83	2,162.00	231.7%
TOTAL, EMPLOYEE BENEFITS			192,313.40	208,472.00	8.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,598.04	3,705.00	-33.8%
Materials and Supplies		4300	49,773.47	131,039.00	163.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,371.51	134,744.00	143.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,547.00	726.00	-94.2%
Communications		5900	624.96	625.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,171.96	1,351.00	-89.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	205,186.73	0.00	-100.0%
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			205,186.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-25 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	29,765.63	45,808.00	53.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,765.63	45,808.00	53.9%
TOTAL, EXPENDITURES			952,866.50	920,933.00	-3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	958,626.80	825,145.00	-13.9%
4) Other Local Revenue		8600-8799	59,200.92	95,788.00	61.8%
5) TOTAL, REVENUES			1,017,827.72	920,933.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		483,896.03	591,717.00	22.3%
2) Instruction - Related Services	2000-2999		136,590.50	177,508.00	30.0%
3) Pupil Services	3000-3999		97,227.61	105,900.00	8.9%
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		29,765.63	45,808.00	53.9%
8) Plant Services	8000-8999		205,186.73	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			952,666.50	920,933.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			65,161.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,161.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,530.11	433,691.33	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,530.11	433,691.33	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,530.11	433,691.33	17.7%
2) Ending Balance, June 30 (E + F1e)			433,691.33	433,691.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	433,691.33	433,691.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	133,021.77	133,021.77
7810	Other Restricted State	300,669.56	300,669.56
Total, Restricted Balance		433,691.33	433,691.33

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,420,254.26	1,451,000.00	2.2%
3) Other State Revenue		8300-8599	1,906,462.41	1,915,550.00	0.5%
4) Other Local Revenue		8600-8799	186,888.93	176,600.00	-5.5%
5) TOTAL, REVENUES			3,513,605.60	3,543,150.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,026,686.80	1,084,981.00	5.7%
3) Employee Benefits		3000-3999	481,137.06	523,579.00	8.8%
4) Books and Supplies		4000-4999	1,483,804.91	1,573,700.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	417,971.22	372,101.00	-11.0%
6) Capital Outlay		6000-6999	340,768.22	400,000.00	17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	97,910.00	133,136.00	36.0%
9) TOTAL, EXPENDITURES			3,848,278.21	4,087,497.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334,672.61)	(544,347.00)	62.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(334,672.61)	(544,347.00)	62.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,674,884.85	1,340,212.24	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,674,884.85	1,340,212.24	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,674,884.85	1,340,212.24	-20.0%
2) Ending Balance, June 30 (E + F1e)			1,340,212.24	795,865.24	-40.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,799.84	36,784.00	23.4%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,310,412.40	759,081.24	-42.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,068,798.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(691.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	269,137.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	29,799.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,367,045.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,833.28		
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			26,833.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			1,340,212.24		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,420,254.26	1,451,000.00	2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,420,254.26	1,451,000.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,906,462.41	1,915,550.00	0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,906,462.41	1,915,550.00	0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	137,065.03	137,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,043.86	30,000.00	-25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,800.00	8,000.00	2.6%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,980.04	1,600.00	-19.2%
TOTAL, OTHER LOCAL REVENUE			186,888.93	176,600.00	-5.5%
TOTAL, REVENUES			3,513,605.60	3,543,150.00	0.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	808,791.01	869,996.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	175,904.89	172,642.00	-1.9%
Clerical, Technical and Office Salaries		2400	41,990.91	42,343.00	0.8%
Other Classified Salaries		2900	(0.01)	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,026,686.80	1,084,981.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	217,855.86	247,526.00	13.6%
OASDI/Medicare/Alternative		3301-3302	85,834.39	91,175.00	6.2%
Health and Welfare Benefits		3401-3402	39,251.86	40,588.00	3.4%
Unemployment Insurance		3501-3502	565.53	597.00	5.6%
Workers' Compensation		3601-3602	22,524.77	23,685.00	5.2%
OPEB, Allocated		3701-3702	6,625.90	10,030.00	51.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	108,478.75	109,978.00	1.4%
TOTAL, EMPLOYEE BENEFITS			481,137.06	523,579.00	8.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	198,871.28	285,700.00	43.7%
Noncapitalized Equipment		4400	61,320.05	1,000.00	-98.4%
Food		4700	1,223,613.58	1,287,000.00	5.2%
TOTAL, BOOKS AND SUPPLIES			1,483,804.91	1,573,700.00	6.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,640.44	40,400.00	10.3%
Dues and Memberships		5300	2,057.54	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,216.66	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,957.55	115,000.00	40.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	279,849.11	215,450.00	-23.0%
Communications		5900	1,249.92	1,251.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			417,971.22	372,101.00	-11.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	340,768.22	400,000.00	17.4%
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			340,768.22	400,000.00	17.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	97,910.00	133,136.00	36.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			97,910.00	133,136.00	36.0%
TOTAL, EXPENDITURES			3,848,278.21	4,087,497.00	6.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,420,254.26	1,451,000.00	2.2%
3) Other State Revenue		8300-8599	1,906,462.41	1,915,550.00	0.5%
4) Other Local Revenue		8600-8799	186,888.93	176,600.00	-5.5%
5) TOTAL, REVENUES			3,513,605.60	3,543,150.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,581,064.78	3,795,568.00	6.0%
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		97,910.00	133,136.00	36.0%
8) Plant Services	8000-8999		169,303.43	158,793.00	-6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,848,278.21	4,087,497.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(334,672.61)	(544,347.00)	62.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(334,672.61)	(544,347.00)	62.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,674,884.85	1,340,212.24	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,674,884.85	1,340,212.24	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,674,884.85	1,340,212.24	-20.0%
2) Ending Balance, June 30 (E + F1e)			1,340,212.24	795,865.24	-40.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,799.84	36,784.00	23.4%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,310,412.40	759,081.24	-42.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,310,412.40	759,081.24
Total, Restricted Balance		1,310,412.40	759,081.24

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,682.92	0.00	-100.0%
5) TOTAL, REVENUES			3,682.92	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	296,021.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			301,521.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(297,838.56)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(297,838.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	297,838.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,838.56	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,838.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,214.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,468.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,682.92	0.00	-100.0%
TOTAL, REVENUES			3,682.92	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	296,021.48	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			296,021.48	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			301,521.48	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,682.92	0.00	-100.0%
5) TOTAL, REVENUES			3,682.92	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		301,521.48	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			301,521.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(297,838.56)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(297,838.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	297,838.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,838.56	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,838.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,945,732.71	1,425,000.00	-26.8%
5) TOTAL, REVENUES			1,945,732.71	1,425,000.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,290.78	55,285.00	-3.5%
3) Employee Benefits		3000-3999	47,325.57	47,464.00	0.3%
4) Books and Supplies		4000-4999	74,805.83	33,584.00	-55.1%
5) Services and Other Operating Expenditures		5000-5999	302,417.89	44,695.00	-85.2%
6) Capital Outlay		6000-6999	1,407,066.95	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,888,907.02	181,028.00	-90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,825.69	1,243,972.00	2,089.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,825.69	1,243,972.00	2,089.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,710,231.85	12,767,057.54	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,710,231.85	12,767,057.54	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,710,231.85	12,767,057.54	0.4%
2) Ending Balance, June 30 (E + F1e)			12,767,057.54	14,011,029.54	9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,767,057.54	14,011,029.54	9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,230,793.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,541.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0,00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			13,222,252.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
I. LIABILITIES					
1) Accounts Payable		9500	455,194.77		
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			455,194.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,767,057.54		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0,00	0,00	0.0%
Other Subventions/In-Lieu Taxes		8576	0,00	0,00	0.0%
All Other State Revenue		8590	0,00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0,00	0,00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0,00	0,00	0.0%
Unsecured Roll		8616	0,00	0,00	0.0%
Prior Years' Taxes		8617	0,00	0,00	0.0%
Supplemental Taxes		8618	0,00	0,00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0,00	0,00	0.0%
Other		8622	0,00	0,00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0,00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0,00	0,00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0,00	0,00	0.0%
Interest		8660	542,837.44	525,000.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	78,282.00	0,00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,324,613.27	900,000.00	-32.1%
Other Local Revenue					
All Other Local Revenue		8699	0,00	0,00	0.0%
All Other Transfers In from All Others		8799	0,00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,945,732.71	1,425,000.00	-26.8%
TOTAL, REVENUES			1,945,732.71	1,425,000.00	-26.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0,00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES			0,00	0,00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	57,290.78	55,285.00	-3.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,290.78	55,285.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,954.64	15,148.00	1.3%
OASDI/Medicare/Alternative		3301-3302	4,382.75	4,230.00	-3.5%
Health and Welfare Benefits		3401-3402	26,340.00	26,340.00	0.0%
Unemployment Insurance		3501-3502	28.61	28.00	-2.1%
Workers' Compensation		3601-3602	1,256.24	1,207.00	-3.9%
OPEB, Allocated		3701-3702	363.33	511.00	40.6%
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			47,325.57	47,464.00	0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,098.68	24,712.00	-56.7%
Noncapitalized Equipment		4400	17,707.15	8,672.00	-49.9%
TOTAL, BOOKS AND SUPPLIES			74,805.83	33,584.00	-55.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,738.00	30,000.00	-24.5%
Professional/Consulting Services and Operating Expenditures		5800	262,679.89	14,695.00	-94.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			302,417.89	44,695.00	-85.2%
CAPITAL OUTLAY					
Land		6100	9,000.00	0.00	-100.0%
Land Improvements		6170	1,226,502.23	0.00	-100.0%
Buildings and Improvements of Buildings		6200	171,564.72	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			1,407,066.95	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,888,907.02	181,028.00	-90.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,945,732.71	1,425,000.00	-26.8%
5) TOTAL, REVENUES			1,945,732.71	1,425,000.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,888,907.02	181,028.00	-90.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,888,907.02	181,028.00	-90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			56,825.69	1,243,972.00	2,089.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,825.69	1,243,972.00	2,089.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,710,231.85	12,767,057.54	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,710,231.85	12,767,057.54	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,710,231.85	12,767,057.54	0.4%
2) Ending Balance, June 30 (E + F1e)			12,767,057.54	14,011,029.54	9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,767,057.54	14,011,029.54	9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	12,767,057.54	14,011,029.54
Total, Restricted Balance		12,767,057.54	14,011,029.54

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	486,336.91	460,000.00	-5.4%
5) TOTAL, REVENUES			486,336.91	460,000.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,728.09	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	66,251.40	0.00	-100.0%
6) Capital Outlay		6000-6999	3,824,061.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,892,040.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,405,703.65)	460,000.00	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	.37	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			.37	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,405,703.28)	460,000.00	-113.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,059,489.36	7,653,786.08	-30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,059,489.36	7,653,786.08	-30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,059,489.36	7,653,786.08	-30.8%
2) Ending Balance, June 30 (E + F1e)			7,653,786.08	8,113,786.08	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,653,786.08	8,113,786.08	6.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,732,074.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,643.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,726,431.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,072,645.33		
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			1,072,645.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,653,786.08		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	416,458.91	460,000.00	10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	69,878.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			486,336.91	460,000.00	-5.4%
TOTAL, REVENUES			486,336.91	460,000.00	-5.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,728.09	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,728.09	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,251.40	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,251.40	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	(44.00)	0.00	-100.0%
Land Improvements		6170	96,144.10	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,503,516.85	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	203,436.77	0.00	-100.0%
Equipment Replacement		6500	21,007.35	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,824,061.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,892,040.56	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	.37	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			.37	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			.37	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	486,336.91	460,000.00	-5.4%
5) TOTAL, REVENUES			486,336.91	460,000.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,892,040.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,892,040.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,405,703.65)	460,000.00	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	.37	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			.37	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,405,703.28)	460,000.00	-113.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,059,489.36	7,653,786.08	-30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,059,489.36	7,653,786.08	-30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,059,489.36	7,653,786.08	-30.8%
2) Ending Balance, June 30 (E + F1e)			7,653,786.08	8,113,786.08	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,653,786.08	8,113,786.08	6.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,911.77	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,447,199.26	0.00	-100.0%
5) TOTAL, REVENUES			2,459,111.03	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299			
		7400-7499	2,400,406.28	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,400,406.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,704.75	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,704.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,987,179.68	2,045,884.43	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,987,179.68	2,045,884.43	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,987,179.68	2,045,884.43	3.0%
2) Ending Balance, June 30 (E + F1e)			2,045,884.43	2,045,884.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,045,884.43	2,045,884.43	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,047,207.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,323.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,045,884.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,045,884.43		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	11,800.72	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	111.05	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			11,911.77	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,280,307.16	0.00	-100.0%
Unsecured Roll		8612	29,320.13	0.00	-100.0%
Prior Years' Taxes		8613	(4,147.09)	0.00	-100.0%
Supplemental Taxes		8614	83,757.85	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	45,992.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,969.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,447,199.26	0.00	-100.0%
TOTAL, REVENUES			2,459,111.03	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,195,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,205,406.28	0.00	-100.0%
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)			2,400,406.28	0.00	-100.0%
TOTAL, EXPENDITURES			2,400,406.28	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,911.77	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,447,199.26	0.00	-100.0%
5) TOTAL, REVENUES			2,459,111.03	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,400,406.28	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,400,406.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			58,704.75	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,704.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,987,179.68	2,045,884.43	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,987,179.68	2,045,884.43	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,987,179.68	2,045,884.43	3.0%
2) Ending Balance, June 30 (E + F1e)			2,045,884.43	2,045,884.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,045,884.43	2,045,884.43	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%

Oakley Union Elementary
Contra Costa County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

07 61762 0000000
Form 51
F8AHGGR9T2(2024-25)

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

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	33,703,729.54	301	100.45	303	33,703,629.09	305	49,467.22	4,876,373.22	307	28,827,255.87	309
2000 - Classified Salaries	13,307,716.35	311	38,059.11	313	13,269,657.24	315	248,915.31	3,369,648.31	317	9,900,008.93	319
3000 - Employee Benefits	20,061,025.55	321	409,735.56	323	19,651,289.99	325	125,351.56	3,122,294.56	327	16,528,995.43	329
4000 - Books, Supplies Equip Replace. (6500)	3,288,535.05	331	2,909.39	333	3,285,625.66	335	692,064.92	2,739,797.92	337	545,827.74	339
5000 - Services . . . & 7300 - Indirect Costs	12,684,723.09	341	106,738.48	343	12,577,984.61	345	4,103,012.70	6,111,807.70	347	6,466,176.91	349
TOTAL					82,488,186.59	365	TOTAL			62,268,264.88	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		3,308,187.33
14. TOTAL SALARIES AND BENEFITS.		39,769,783.05
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.87%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.87%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	62,268,264.88
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
ADJUSTMENT AMOUNT IS THE TOTAL OF CATAGORICAL PROGRAMS THAT ARE NOT DIRECTLY RELATED TO THE CLASSROOM.	

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	84,559,901.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,206,629.13
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	4,178.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	315,118.80
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				319,296.94
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	334,672.61
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				82,368,647.92
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)				4,810.84
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,121.47
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.)			75,349,423.45	15,647.53
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)			75,349,423.45	15,647.53
B. Required effort (Line A.2 times 90%)			67,814,481.11	14,082.78
C. Current year expenditures (Line I.E and Line II.B)			82,368,647.92	17,121.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

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

07 61762 0000000
Report SEMA
F8AHGGR9T2(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									892.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	238,588.84	0.00	0.00	0.00	411,102.22	4,945,574.08		5,595,265.14
2000-2999	Classified Salaries	604,180.78	0.00	0.00	0.00	203,524.38	3,245,252.20		4,052,957.36
3000-3999	Employee Benefits	409,413.80	0.00	0.00	0.00	255,274.14	3,210,213.07		3,874,901.01
4000-4999	Books and Supplies	76,885.17	0.00	0.00	0.00	3,070.15	42,560.49		122,515.81
5000-5999	Services and Other Operating Expenditures	1,686,455.72	0.00	0.00	0.00	0.00	2,308,554.38		3,995,010.10
6000-6999	Capital Outlay (except objects 6800, 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	3,015,524.31	0.00	0.00	0.00	872,970.89	13,752,154.22	0.00	17,640,649.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	3,015,524.31	0.00	0.00	0.00	872,970.89	13,752,154.22	0.00	17,640,649.42
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	60,193.57	897,144.03		957,337.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	15,950.43	286,679.97		302,630.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,988.65		9,988.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	76,144.00	1,193,812.65	0.00	1,269,956.65
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	76,144.00	1,193,812.65	0.00	1,269,956.65
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								1,269,956.65
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	238,588.84	0.00	0.00	0.00	350,908.65	4,048,430.05		4,637,927.54

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

07 61762 0000000
Report SEMA
F8AHGGR9T2(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
2000-2999	Classified Salaries	604,180.78	0.00	0.00	0.00	203,524.38	3,245,252.20		4,052,957.36
3000-3999	Employee Benefits	409,413.80	0.00	0.00	0.00	239,323.71	2,923,533.10		3,572,270.61
4000-4999	Books and Supplies	76,885.17	0.00	0.00	0.00	3,070.15	42,560.49		122,515.81
5000-5999	Services and Other Operating Expenditures	1,886,455.72	0.00	0.00	0.00	0.00	2,298,565.73		3,985,021.45
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	3,015,524.31	0.00	0.00	0.00	796,826.89	12,558,341.57	0.00	16,370,692.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,015,524.31	0.00	0.00	0.00	796,826.89	12,558,341.57	0.00	16,370,692.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								16,370,692.77
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	218,040.80	0.00	0.00	0.00	0.00	0.00		218,040.80
2000-2999	Classified Salaries	244,262.94	0.00	0.00	0.00	0.00	0.00		244,262.94
3000-3999	Employee Benefits	234,053.52	0.00	0.00	0.00	0.00	0.00		234,053.52
4000-4999	Books and Supplies	2,241.12	0.00	0.00	0.00	522.00	3,144.82		5,907.94
5000-5999	Services and Other Operating Expenditures	48,439.10	0.00	0.00	0.00	0.00	101,001.15		149,440.25
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	747,037.48	0.00	0.00	0.00	522.00	104,145.97	0.00	851,705.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	747,037.48	0.00	0.00	0.00	522.00	104,145.97	0.00	851,705.45
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)								11,220,300.39
	TOTAL COSTS								12,072,005.84

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

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

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2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	13,755,248.78	9,834,446.00
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	13,755,248.78	9,834,446.00

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	881.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	881.00

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

07 61762 0000000
Report SEMA
F8AHGGR9T2(2024-25)

SELPA: Contra Costa (AY)

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/subseqyrtrckwrkshst.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/leamoeexempwrkshst.xls>.

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

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

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

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

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SELPA: Contra Costa (AY)

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:

SECTION 3

Column AColumn BColumn C

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

07 61762 0000000
Report SEMA
F8AHGGR9T2(2024-25)

SELPA: Contra Costa (AY)

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-2024	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	17,640,649.42		
	b. Less: Expenditures paid from federal sources	1,269,956.65		
	c. Expenditures paid from state and local sources	16,370,692.77	13,755,248.78	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		13,755,248.78	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	16,370,692.77	13,755,248.78	2,615,443.99
	If the difference in Column C for the Section 3, Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual FY 2024-25	Comparison Year FY 2023-2024	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	17,640,649.42		
	b. Less: Expenditures paid from federal sources	1,269,956.65		
	c. Expenditures paid from state and local sources	16,370,692.77	13,755,248.78	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		13,755,248.78	
	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	16,370,692.77	13,755,248.78	
	d. Special education unduplicated pupil count	892.00	881.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	18,352.79	15,613.22	2,739.57
	If the difference in Column C for the Section 3, Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			
B. LOCAL EXPENDITURES ONLY METHOD				
		Actual	Comparison Year	

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

07 61762 0000000
Report SEMA
F8AHGGR9T2(2024-25)

SELPA:	Contra Costa (AY)	FY 2024-25	FY 2023-2024	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	12,072,005.84	9,834,446.00	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		9,834,446.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	12,072,005.84	9,834,446.00	2,237,559.84
	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	Comparison Year	
		FY 2024-25	FY 2023-2024	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	12,072,005.84	9,834,446.00	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		9,834,446.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	12,072,005.84	9,834,446.00	
	b. Special education unduplicated pupil count	892.00	881.00	
	c. Per capita local expenditures (Test4a/Test4b)	13,533.64	11,162.82	2,370.82
	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.			
	Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.			
	Rianne Pfaltzgraff	925-625-5054		
	Contact Name	Telephone Number		
	Assistant Superintendent of Business Services	rpfaltzgraff@ouesd.k12.ca.us		
	Title	Email Address		

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

07 61762 0000000
Report SEMB
F8AHGGR9T2(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									892.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	211,498.00	0.00	0.00	0.00	430,953.00	5,363,019.00		6,005,470.00
2000-2999	Classified Salaries	481,877.00	0.00	0.00	0.00	218,497.00	3,617,761.00		4,318,135.00
3000-3999	Employee Benefits	347,029.00	0.00	0.00	0.00	274,132.00	3,756,944.00		4,378,105.00
4000-4999	Books and Supplies	81,500.00	0.00	0.00	0.00	0.00	11,786.00		93,286.00
5000-5999	Services and Other Operating Expenditures	2,183,893.00	0.00	0.00	0.00	0.00	2,443,046.00		4,626,939.00
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	3,305,797.00	0.00	0.00	0.00	923,582.00	15,192,556.00	0.00	19,421,935.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,154.00	0.00		28,154.00
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	28,154.00	0.00	0.00	28,154.00
	TOTAL COSTS	3,305,797.00	0.00	0.00	0.00	951,736.00	15,192,556.00	0.00	19,450,089.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	211,498.00	0.00	0.00	0.00	377,793.00	4,507,741.00		5,097,032.00
2000-2999	Classified Salaries	481,877.00	0.00	0.00	0.00	218,497.00	3,617,761.00		4,318,135.00
3000-3999	Employee Benefits	347,029.00	0.00	0.00	0.00	257,585.00	3,499,192.00		4,103,806.00
4000-4999	Books and Supplies	81,500.00	0.00	0.00	0.00	0.00	11,786.00		93,286.00
5000-5999	Services and Other Operating Expenditures	2,183,893.00	0.00	0.00	0.00	0.00	2,443,046.00		4,626,939.00
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	3,305,797.00	0.00	0.00	0.00	853,875.00	14,079,526.00	0.00	18,239,198.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,154.00	0.00		28,154.00
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	28,154.00	0.00	0.00	28,154.00
	TOTAL BEFORE OBJECT 8980	3,305,797.00	0.00	0.00	0.00	882,029.00	14,079,526.00	0.00	18,267,352.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								(52,153.00)
	TOTAL COSTS								18,215,199.00

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

07 61762 0000000
Report SEMB
F8AHGGR9T2(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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	29,133.00	0.00	0.00	0.00	0.00	3,247.00		32,380.00
2000-2999	Classified Salaries	372,116.00	0.00	0.00	0.00	0.00	0.00		372,116.00
3000-3999	Employee Benefits	213,433.00	0.00	0.00	0.00	0.00	705.00		214,138.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	536.00		536.00
5000-5999	Services and Other Operating Expenditures	150,000.00	0.00	0.00	0.00	0.00	74,695.00		224,695.00
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	764,682.00	0.00	0.00	0.00	0.00	79,183.00	0.00	843,865.00
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	764,682.00	0.00	0.00	0.00	0.00	79,183.00	0.00	843,865.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								(52,153.00)
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)								12,931,761.00
	TOTAL COSTS								13,723,473.00

* 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)

07 61762 0000000
Report SEMB
F8AHGGR9T2(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									892.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	238,588.84	0.00	0.00	0.00	411,102.22	4,945,574.08		5,595,265.14
2000-2999	Classified Salaries	604,180.78	0.00	0.00	0.00	203,524.38	3,245,252.20		4,052,957.36
3000-3999	Employee Benefits	409,413.80	0.00	0.00	0.00	255,274.14	3,210,213.07		3,874,901.01
4000-4999	Books and Supplies	76,885.17	0.00	0.00	0.00	3,070.15	42,560.49		122,515.81
5000-5999	Services and Other Operating Expenditures	1,686,455.72	0.00	0.00	0.00	0.00	2,308,554.38		3,995,010.10
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	3,015,524.31	0.00	0.00	0.00	872,970.89	13,752,154.22	0.00	17,640,649.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	3,015,524.31	0.00	0.00	0.00	872,970.89	13,752,154.22	0.00	17,640,649.42
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	60,193.57	897,144.03		957,337.60
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	15,950.43	286,679.97		302,630.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	9,988.65		9,988.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	76,144.00	1,193,812.65	0.00	1,269,956.65
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	76,144.00	1,193,812.65	0.00	1,269,956.65
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								1,269,956.65

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

07 61762 0000000
Report SEMB
F8AHGGR9T2(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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	238,588.84	0.00	0.00	0.00	350,908.65	4,048,430.05		4,637,927.54
2000-2999	Classified Salaries	604,180.78	0.00	0.00	0.00	203,524.38	3,245,252.20		4,052,957.36
3000-3999	Employee Benefits	409,413.80	0.00	0.00	0.00	239,323.71	2,923,533.10		3,572,270.61
4000-4999	Books and Supplies	76,885.17	0.00	0.00	0.00	3,070.15	42,560.49		122,515.81
5000-5999	Services and Other Operating Expenditures	1,686,455.72	0.00	0.00	0.00	0.00	2,298,565.73		3,985,021.45
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	3,015,524.31	0.00	0.00	0.00	796,826.89	12,558,341.57	0.00	16,370,692.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	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	3,015,524.31	0.00	0.00	0.00	796,826.89	12,558,341.57	0.00	16,370,692.77
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								16,370,692.77
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	218,040.80	0.00	0.00	0.00	0.00	0.00		218,040.80
2000-2999	Classified Salaries	244,262.94	0.00	0.00	0.00	0.00	0.00		244,262.94
3000-3999	Employee Benefits	234,053.52	0.00	0.00	0.00	0.00	0.00		234,053.52
4000-4999	Books and Supplies	2,241.12	0.00	0.00	0.00	522.00	3,144.82		5,907.94
5000-5999	Services and Other Operating Expenditures	48,439.10	0.00	0.00	0.00	0.00	101,001.15		149,440.25
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	747,037.48	0.00	0.00	0.00	522.00	104,145.97	0.00	851,705.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	747,037.48	0.00	0.00	0.00	522.00	104,145.97	0.00	851,705.45
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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

07 61762 0000000
Report SEMB
F8AHGGR9T2(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								11,220,300.39
	TOTAL COSTS								12,072,005.84

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

Contra Costa (AY)

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

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).		

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)	

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

07 61762 0000000
Report SEMB
F8AHGGR9T2(2024-25)

SELPA: Contra Costa (AY)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-2025	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	19,450,089.00		
	b. Less: Expenditures paid from federal sources	1,234,890.00		
	c. Expenditures paid from state and local sources	18,215,199.00	16,370,592.77	
	Add/Less: Adjustments and/or PCRA required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		16,370,592.77	
	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	18,215,199.00	16,370,592.77	1,844,606.23
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
		Budgeted Amounts FY 2025-26	Comparison Year FY 2024-2025	Difference
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	19,450,089.00		
	b. Less: Expenditures paid from federal sources	1,234,890.00		
	c. Expenditures paid from state and local sources	18,215,199.00	16,370,692.77	
	Add/Less: Adjustments and/or PCRA required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		16,370,692.77	
	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	18,215,199.00	16,370,692.77	
	d. Special education unduplicated pupil count	892.00	881.00	

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

07 61762 0000000
Report SEMB
F8AHGGR9T2(2024-25)

SELPA: Contra Costa (AY)

e. Per capita state and local expenditures (Test2c/Test2d)	20,420.63	18,581.94	1,838.68
If the difference in Column C for the Section 3, Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	
	FY 2025-26	FY 2024-2025	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	13,723,473.00	12,072,005.84	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		12,072,005.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,723,473.00	12,072,005.84	1,651,467.16
If the difference in Column C for the Section 3, Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	
	FY 2025-26	FY 2024-2025	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	13,723,473.00	12,072,005.84	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		12,072,005.84	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,723,473.00	12,072,005.84	
b. Special education unduplicated pupil count	892.00	881.00	
c. Per capita local expenditures (Test4a/Test4b)	15,385.06	13,702.62	1,682.44
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.			

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Rianne Pfaltzgraff

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Assistant Superintendent of Business Services

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Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,791.90	4,798.42	4,805.68	4,943.80	4,943.80	4,943.80
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,791.90	4,798.42	4,805.68	4,943.80	4,943.80	4,943.80
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	12.39	12.58	12.58	17.10	17.10	17.10
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.39	12.58	12.58	17.10	17.10	17.10
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,804.29	4,811.00	4,818.26	4,960.90	4,960.90	4,960.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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) 3,733,724.72
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) 62,940,487.53

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) 5.93%

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) 3,956,705.31
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 749,928.56

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	405,343.31
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,111,977.18
9. Carry-Forward Adjustment (Part IV, Line F)	1,411,758.56
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,523,735.74

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,101,918.89
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,643,713.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,949,403.62
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,178.14
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	755,003.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,459.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	373,250.07
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	41,914.98
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,430,125.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	114,937.44
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	717,714.14
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,185,986.41
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)	77,343,604.89

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.61%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 8.43%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

5,111,977.18

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(34,131.75)

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.74%) times Part III, Line B19); zero if negative

1,411,758.56

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.74%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

1,411,758.56

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

1,411,758.56

Approved
Indirect
cost rate: 4.74%
Highest
rate used
in any
program: 4.74%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,409,221.42	208,997.00	4.74%
01	3010	605,234.35	26,052.00	4.30%
01	4035	65,295.70	3,095.00	4.74%
01	4127	76,019.49	3,603.00	4.74%
01	4203	104,900.59	2,098.00	2.00%
01	6266	559,423.47	26,516.00	4.74%
01	8150	2,364,317.34	106,751.00	4.52%
12	6105	681,418.69	28,863.63	4.24%
12	6127	19,045.34	902.00	4.74%
13	5310	2,185,986.41	97,910.00	4.48%

Oakley Union Elementary
Contra Costa County

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

07 61762 0000000
Form SEAS
F8AHGGR9T2(2024-25)

Current LEA:	07-61762-0000000 Oakley Union Elementary	
Selected SELPA:	AY	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	DATE APPROVED	
AY	SELPA-TITLE (from Form SEA)	
	Contra Costa	

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

07 61762 0000000
Form SIAA
F8AHGGR9T2(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(39,738.00)	0.00	(127,675.63)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	29,765.63	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	97,910.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

07 61762 0000000
Form SIAA
F8AHGGR9T2(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	39,738.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	.37		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					.37	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

07 61762 0000000
Form SIAA
F8AHGGR9T2(2024-25)

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

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

07 61762 0000000
Form SIAA
F8AHGGR9T2(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	39,738.00	(39,738.00)	127,675.63	(127,675.63)	.37	.37	0.00	0.00

Oakley Union Elementary

Contra Costa County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).				Passed
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).				Passed
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.				Passed
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				Passed
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				Passed
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				Passed
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				Passed
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				Passed
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				Passed
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				Passed
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				Passed
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery. Instructional Materials (Resource 6300).				Passed
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.				Passed
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				Exception
FUND	RESOURCE	OBJECT	VALUE	
40	0000	6100	(\$44.00)	
Explanation: REFUND RECEIVED IN 24/25 FOR 23/24 FEES PAID ON A 23/24 PROJECT				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				Passed
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				Passed
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				Passed
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				Passed

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

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

SUPPLEMENTAL CHECKS

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

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

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

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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